



OHIO AUDITOR OF STATE  
**KEITH FABER**





**RICHLAND COUNTY  
DECEMBER 31, 2024**

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## RICHLAND COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Special Education Cluster:				
Special Education-Grants for Infants and Families	84.181	H-181A-23-0024	\$	\$ 164,737
Special Education-Grants for Infants and Families	84.181	H-181A-22-0024	-	146,795
Total Special Education-Grants for Infants and Families			-	311,532
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed Through the Ohio Department of Education and Workforce</i>				
Child Nutrition Cluster:				
Cash Assistance	10.555	N/A	-	33,539
National School Lunch Program	10.555	N/A	-	5,500
COVID-19 National School Lunch Program	10.553	N/A	-	16,525
School Breakfast Program			-	55,564
Non-Cash Assistance	10.555	N/A	-	1,580
National School Lunch Program			-	57,144
Total Child Nutrition Cluster				
<i>Passed Through the Ohio Department of Job and Family Services</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2425-11-6192	-	793,820
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through the Ohio Development Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-X-21-1CM-1	-	282,019
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-21-1CM-1	-	174,672
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-23-1CM-1	-	139,207
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			-	595,898
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	108890	-	2,621,748
Highway Planning and Construction	20.205	108891	-	56,617
Highway Planning and Construction	20.205	113803	-	635,215
Highway Planning and Construction	20.205	115867	-	98,983
Highway Planning and Construction	20.205	117231	-	108,548
Highway Planning and Construction	20.205	117422	-	275,166
Highway Planning and Construction	20.205	118289	-	270,338
Highway Planning and Construction	20.205	119003	-	76,945
Highway Planning and Construction	20.205	119291	-	94,068
Highway Planning and Construction	20.205	119915	-	2,654
Highway Planning and Construction	20.205	120856	-	35,447
Total Highway Planning and Construction			-	4,275,729
<i>Passed Through the Ohio Department of Public Safety</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A375233000016400HA	-	19,063
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69A375243000016400HA	-	6,172
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	25,235
<i>Highway Safety Cluster</i>				
State and Community Highway Safety	20.600	69A375233000040200HO	-	21,217
State and Community Highway Safety	20.600	69A375243000040200HO	-	8,524
Total State and Community Highway Safety - Highway Safety Cluster			-	29,741
<i>Passed Through the Ohio Emergency Management Agency</i>				
Inter-agency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK32240034HMEP	-	12,360
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b>U.S. DEPARTMENT OF TREASURY</b>				
<i>Passed Through the Ohio Office of Budget and Management</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	544,600	5,981,841
<i>Passed Through the Ohio Department of Job and Family Services</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	G-2425-11-6192	-	136,100
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	5CV3-336657-4221Q	-	552,977
<i>Passed Through the Ohio Department of Public Safety</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-AR-LEP-1027	-	119,568
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>				
			544,600	6,790,486

## RICHLAND COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Medicaid Cluster:</i>				
<i>Passed through the Ohio Department of Job and Family Services</i>				
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2425-11-6192	-	1,068,532
Medical Assistance Program	93.778	G-2425-11-6194	-	576,213
Total Medicaid Cluster			-	1,644,745
<i>Passed Through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Community Mental Health Services	93.958	3A90 336614 4221C / 3A90 336614 4224C	-	185,146
Block Grants for Community Mental Health Services	93.958	3A90 336614 4224N	-	10,000
Total Block Grants for Community Mental Health Services			-	195,146
Block Grants for Prevention and Treatment of Substance Abuse	93.959	3G40-336618-4253C / 3G40-336618-4221C	-	357,294
Block Grants for Prevention and Treatment of Substance Abuse	93.959	3G40-336618-4224M	100,000	100,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	3G40-336618-4221F	72,477	72,477
Total Block Grants for Prevention and Treatment of Substance Abuse			172,477	529,771
Opioid STR	93.788	3HB1-336644-4221T	1,133,707	1,192,229
Social Services Block Grant	93.667	3A70-336612-4221C	64,438	64,438
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	2401OHSOSR	-	80,775
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	93.667	G-2425-11-6192	255,023	922,880
Total Social Services Block Grant			319,461	1,068,093
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2324-11-6192	-	23,499
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2425-11-6194	-	170,521
Total MaryLee Allen Promoting Safe and Stable Families Program			-	194,020
Temporary Assistance for Needy Families (TANF)	93.558	G-2425-11-6192	684,622	2,666,731
Temporary Assistance for Needy Families (TANF)	93.558	G-2425-11-6194	-	9,967
Total Temporary Assistance for Needy Families (TANF)			684,622	2,676,698
Child Support Services	93.563	G-2223-11-6193 / G-2425-11-6193	-	1,288,869
Child Care and Development Block Grant - CCDF Cluster	93.575	G-2425-11-6192	-	124,421
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2324-11-6192	-	3,888
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-11-6194	-	73,959
Total Stephanie Tubbs Jones Child Welfare Services Program			-	77,847
Foster Care-Title IV-E	93.658	G-2425-11-6194	-	1,817,422
Adoption Assistance	93.659	G-2425-11-6194	-	1,335,655
Title IV-E Prevention Program	93.472	G-2425-11-6194	-	6,559
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2425-11-6194	-	54,144
COVID-19 Elder Abuse Prevention Interventions Program	93.747	G-2425-11-6192	-	3,256
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>2,310,267</b>	<b>12,208,875</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed Through the Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006	-	11,242
Emergency Management Performance Grants	97.042	EMC-2023-EP-00003	-	53,726
Total Emergency Management Performance Grants			-	64,968
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>-</b>	<b>64,968</b>
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>				
<i>Passed Through the Ohio Secretary of State</i>				
AVA Election Security Grant Funds	90.404	N/A	-	10,000
<b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>			<b>-</b>	<b>10,000</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed Through the Ohio Office of Criminal Justice Services</i>				
Crime Victim Assistance	16.575	2024-VOCA-135499713	-	50,493
Crime Victim Assistance	16.575	2024-SVAA-135499716	-	7,444
Crime Victim Assistance	16.575	2025-VOCA-135898998	-	4,590
Crime Victim Assistance	16.575	2025-SVAA-135899001	-	394
Crime Victim Assistance	16.575	2024-VOCA-135499693	-	95,863
Crime Victim Assistance	16.575	2024-SVAA-135499696	-	2,663
Crime Victim Assistance	16.575	2025-VOCA-135898980	-	15,954
Total Crime Victim Assistance			-	177,401
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>-</b>	<b>177,401</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed through the WIA Area 10 Board</i>				
WIOA Cluster:				
WIOA Adult Program	17.258	G-2425-15-0170	-	416,737
WIOA Dislocated Worker Formula Grants	17.278	G-2425-15-0170	-	194,589
Total WIOA Cluster			-	611,326
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	G-2425-15-0170	-	33,589
Trade Adjustment Assistance	17.245	G-2425-15-0170	-	3,522
Unemployment Insurance	17.225	G-2425-15-0170	-	111,568
Employment Service/Wagner-Peyser Funded Activities - Employment Service Cluster	17.207	G-2425-15-0170	-	21,828
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>-</b>	<b>781,833</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b>\$ 2,854,867</b>	<b>\$ 26,135,022</b>

The accompanying notes are an integral part of this schedule.

## RICHLAND COUNTY

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2024

#### **NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Richland County (the County) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

#### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting, except WIOA expenditures (AL numbers 17.207, 17.225, 17.245, 17.258, 17.277, and 17.278) are presented on an accrual basis. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

#### **NOTE C – INDIRECT COST RATE**

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### **NOTE D – SUBRECIPIENTS**

The County passes certain federal awards received from the U.S. Department of Treasury and the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a pass-through entity, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

#### **NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM WITH REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2024 is \$53,028.

#### **NOTE F – MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2025, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. We also noted the County restated the beginning net position and fund balances to reflect a reclassification of the Special Assessment Debt Retirement Fund from Governmental Activities and Other Governmental Funds to Business Type Activities and the Sewer Fund.

***Report on Internal Control Over Financial Reporting.***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Richland County  
Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by Government Auditing Standards  
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***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

June 30, 2025



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Columbus, Ohio 43215  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of Commissioners:

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Richland County's (the County's) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Richland County's major federal programs for the year ended December 31, 2024. Richland County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Richland County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Richland County

Independent Auditor's Report on Compliance with Requirements

Applicable to Each Major Federal Program and on Internal Control Over Compliance  
and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Page 3

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio, (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2025, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. We also noted the County restated the beginning net position and fund balances to reflect a reclassification of the Special Assessment Debt Retirement Fund from Governmental Activities and Other Governmental Funds to Business Type Activities and the Sewer Fund. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

KEITH FABER  
Ohio Auditor of State



Tiffany L Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

September 15, 2025

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RICHLAND COUNTY

SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2024

**1. SUMMARY OF AUDITOR'S RESULTS**

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	AL #21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds AL #93.658 – Foster Care – Title IV-E AL #93.659 – Adoption Assistance AL #93.667 – Social Services Block Grant AL #93.563 – Child Support Services SNAP Cluster
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 784,051 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

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# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR

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50 PARK AVENUE EAST, MANSFIELD, OHIO 44902

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**2 CFR 200.511(b)**  
**DECEMBER 31, 2024**

Finding Number	Finding Summary	Status	Additional Information
2023-001	Material Weakness – Financial Reporting  (Finding first occurred in fiscal year 2021.)	Partially Corrected	No adjustments were made to the financial statements; however, immaterial unadjusted differences were identified, and a similar comment is being issued in the current audit Management Letter.
2023-002	Noncompliance and Material Weakness – Child Welfare Random Moment Sampling	Corrective Action Taken and Finding is Fully Corrected	

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**Annual Comprehensive Financial Report  
For the Year Ending December 31, 2024  
Patrick W. Dropsey, Auditor**

**RICHLAND COUNTY, OHIO**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**December 31, 2024**

Prepared by The Richland County Auditor's Office

Patrick W. Dropsey, County Auditor

# Introductory Section





**Richland County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2024*  
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# PATRICK W. DROPSEY

RICHLAND COUNTY AUDITOR



---

50 PARK AVENUE EAST, MANSFIELD, OHIO 44902  
TELEPHONE 419-774-5501

June 30, 2025

THE CITIZENS OF RICHLAND COUNTY

AND

RICHLAND COUNTY BOARD OF COMMISSIONERS  
50 Park Avenue East  
Mansfield, Ohio

As Richland County Auditor, I am pleased to present the Annual Comprehensive Financial Report of Richland County for the year ended December 31, 2024. This Annual Comprehensive Financial Report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires counties to file unaudited basic financial statements with the Auditor of State within 150 days of year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2024, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

## *Profile of the County*

Richland County was organized into a separate political entity in 1813. It encompasses nineteen townships, six villages, with Lexington being the largest, the City of Shelby, a small portion of the Cities of Crestline and Galion, the City of Ontario, and the City of Mansfield, which is the County seat. The County has a land area of 495 square miles and a population of 124,853, according to an estimate by the United States Census Bureau.

A three-member Board of Commissioners, thirteen other elected officials and various department heads govern the County. Elected officials and department heads manage the internal operations of their respective divisions. The chief administrator of the County is the Board of Commissioners which authorizes expenditures and serves as the budget and taxing authority and contracting body for County services.

The County Auditor is fiscal officer, assessor of real and personal property, administrator of the data processing center and sealer of weights and measures. The Auditor is also responsible for maintenance of financial records, establishment of subdivision tax rates, calculation of the tax list, and distribution of the revenues generated from the tax list.

The County Treasurer is custodian of all County funds and is responsible for the investment of those funds. The Treasurer also collects all revenues generated from the Auditor's tax list. Those remaining elected officials include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, two Common Pleas Court Judges, a Juvenile Judge, a Domestic Relations Judge, and Probate Judge.

Richland County employs just over 758 full and part-time people who provide various services to benefit its citizens. These services include welfare and social services, justice system services, sewer services, road and bridge services, support services, police protection and other miscellaneous County services.

The County's reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity" and GASB Statement 61, "The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34." The reporting entity is comprised of the primary government and its component units. The primary government consists of all funds, departments, agencies, institutions, commissions, and organizations that are not legally separate from the County. For Richland County, the primary government includes the Children Services Board, the Board of Developmental Disabilities (DD), the Alcohol, Drug and Mental Health Board, the Job and Family Services Department, the Richland County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

The County Auditor serves as custodial agent, but the County is not financially accountable, for the following agencies: the County General Health District, the County Regional Planning Commission, the County Soil and Water Conservation District, Richland County Youth and Family Council, and the Area 10 Workforce Investment Board. It is the County's financial reporting responsibility to report on these entities through the use of custodial funds.

The County is a member of the County Risk Sharing Authority, Incorporated, and the County Employee Benefits Consortium of Ohio, Incorporated, which are public entity risk pools. The County participates in one joint venture, the County Regional Planning Commission. The County Regional Planning Commission is a statutorily created political subdivision that provides various studies to its members within the County. The County is also a member of the Richland County Regional Solid Waste Management Authority, the Richland County Youth and Family Council, the Area 10 Workforce Investment Board and the North East Ohio Network, jointly governed organizations. The County is also involved with three related organizations, the Richland County Transit Board, Mansfield/Richland County Public Library, and the Richland County Land Reutilization Corporation. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

By statute, the annual appropriations adopted are by the Board of County Commissioners within the first quarter of the year. All disbursements and transfers of cash among funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the object level for all funds. Purchase orders are submitted to the Auditor's Office by department heads; the funds are then encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional resources are secured.

A computerized certification system allows the Auditor's Office to ascertain the status of each department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting may be found in the Notes to the Basic Financial Statements.

### ***Local Economy***

The County is located in north central Ohio, approximately halfway between the cities of Columbus and Cleveland. This centralized location has been a key factor in the County's growth and economic development. The economy is broad - based with no single industry dominating it. The County's largest employers include OhioHealth Mansfield Hospital, CNG, and Avita. Despite the diversity of the business sectors, the County had an unemployment rate of 5.1 percent in December 2024, slightly higher than the State average of 4.5 percent in December 2024.

### ***Long-Term Financial Planning***

Richland County has an ongoing one and one quarter percent permissive sales tax of which the initial half percent and two-thirds of the additional three-quarter percent benefits the County's general fund. A portion of the other one-third of the additional three-quarter percent is given to the County's cities, villages and townships to be used for road improvements.

The County operates a jail that combines both Richland County and the City of Mansfield's jail facilities into one structure. The City of Mansfield leases 80 beds and pays the County for housing and medical costs of their inmates. The County acts as the central booking agent for both County and City prisoners and the City provides ambulatory services for the facility. The consolidation allows both entities to lower their costs and to more efficiently operate their correctional operations.

### ***Relevant Financial Policies***

The County's Budget Commission has developed a practice of establishing certificates of estimated resources based on ninety percent of estimated revenues. This practice helps account for fluctuations in sales tax, and other economic driven factors affecting the County's revenue sources.

### ***Major Initiatives***

The County Commissioners created a budget stabilization fund to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. The reserve money deposited shall not exceed five percent of the revenue credited to the general fund in the preceding fiscal year.

The Richland County Land Reutilization Corporation facilitates the effective reutilization of vacant, abandoned, tax-foreclosed, or other real property situated within the County's boundaries. At December 31, 2024 the Corporation has transferred over 1,200 properties for rehabilitation and reutilization.

### ***Awards and Acknowledgements***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Richland County for its Annual Comprehensive Financial Report for the year ended December 31, 2023. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized financial report, whose contents conform to program standards, as well as satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate is valid for the period of one year. Richland County has received a Certificate of Achievement for the last thirty-four consecutive years (1990 – 2023). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

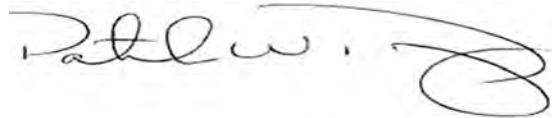
The Annual Comprehensive Financial Report is available by request or can be accessed through the internet on our web site [www.richlandcountyauditor.org](http://www.richlandcountyauditor.org).

Preparing this report for publication would not have been possible without the cooperation of each elected official, department head, and a large number of County employees. I am grateful for their assistance and cooperation.

I would like to extend my sincere appreciation to the members of my staff in the Auditor's Office and the accounting firm of Julian & Grube, Inc. I am grateful for the dedication and cooperation which helped produce this report.

Finally, I wish to thank the citizens of Richland County for this opportunity to continue to improve professionalism in financial reporting.

Sincerely,



Patrick W. Dropsey  
Richland County Auditor

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Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Richland County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morrell*

Executive Director/CEO

**Richland County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2024*  
*Elected Officials*

---

Board of Commissioners

Darrell Banks  
Cliff Mears  
Tony Vero

Auditor  
Patrick W. Dropsey

Treasurer  
Bart Hamilton

Recorder  
Sarah Davis

Clerk of Courts  
Linda Frary

Coroner  
Daniel Burwell

Engineer  
Adam Gove

Prosecutor  
Gary Bishop

Sheriff  
J. Steve Sheldon

Court of Common Pleas #1  
Judge Phillip Naumoff

Court of Common Pleas #2  
Judge Brent Robinson

Probate Court  
Judge Kelly Badnell

Domestic Relations Court  
Judge Heather Cockley

Juvenile Court  
Judge W. Steve McKinley

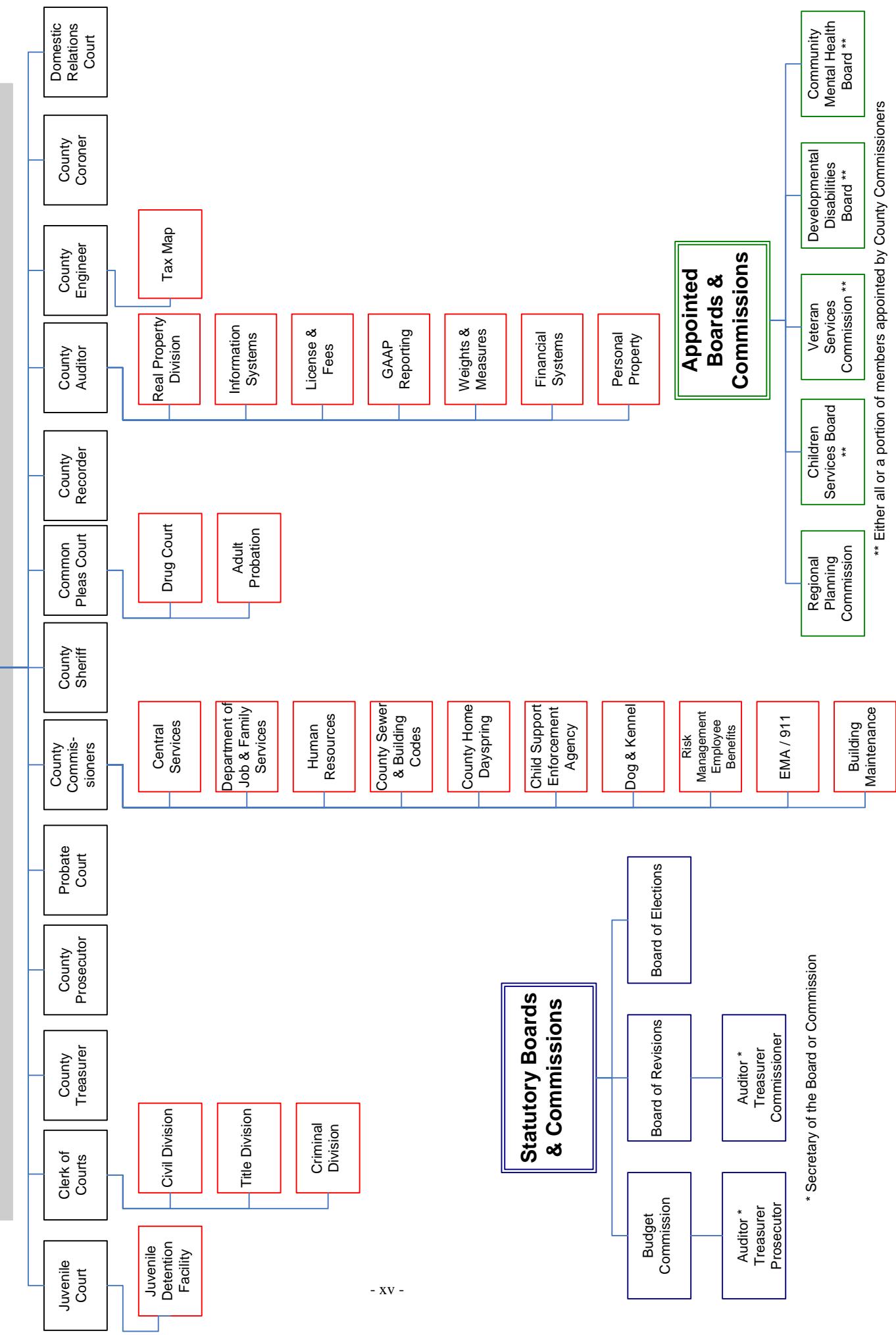
**Richland County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2024*  
*Principal Appointed Officials and Department Heads*

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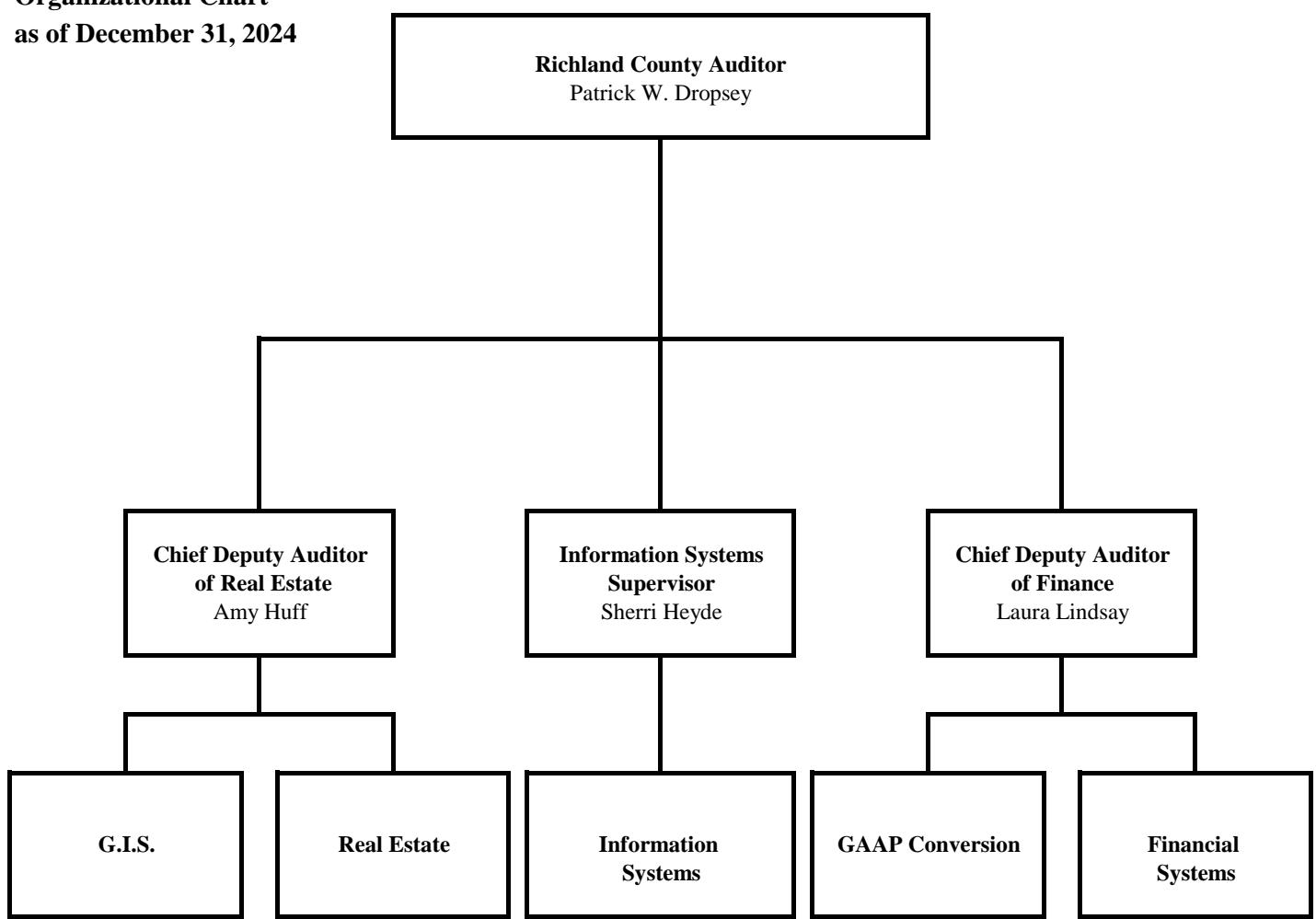
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Clerk of Commissioners	Stacey Crall
Board of Elections, Director	Matthew Finfgeld
Buildings and Grounds, Superintendent	Josh Hicks
Dog Warden	Melissa Houghton
Children's Services, Executive Director	Nikki Harless
Mental Health and Recovery Services Board, Executive Director	Joseph Trolian
Developmental Disabilities, Superintendent	Michelle Giess
Department of Job and Family Services, Director	Lori Bedson
Emergency Services Administrator	Rebecca Owens
Veterans' Services, Director	Ken Estep
Child Support Enforcement Agency, Director	Janet Brock

# Voters Of Richland County



**County Auditor**  
**Organizational Chart**  
**as of December 31, 2024**



# Financial Section





# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## INDEPENDENT AUDITOR'S REPORT

Richland County  
50 Park Avenue East  
Mansfield, Ohio 44902

To the Board of Commissioners:

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Ohio as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matters***

As discussed in Note 3 to the financial statements, during 2024, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Additionally, the County restated the beginning net position and fund balances to reflect a reclassification of the Special Assessment Debt Retirement Fund from Governmental Activities and Other Governmental Funds to Business Type Activities and the Sewer Fund. Our opinion is not modified with respect to these matters.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, required budgetary comparison schedules, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we will also issue our report dated June 30, 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

June 30, 2025

**Richland County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2024**  
**(Unaudited)**

---

The discussion and analysis of Richland County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2024. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, financial statements and notes to the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key financial highlights for 2024 are as follows:

- In total, net position increased \$11,431,066. Net position of governmental activities increased \$11,564,471, which represents a 7.45% increase from 2023. Net position of business-type activity decreased \$133,405 or 1.10% from 2023.
- For governmental activities, general revenues accounted for \$62,939,847 in revenue, or 44.83% of all revenues. Program specific revenues in the form of charges for services and sales, operating grants and contributions, and capital grants and contributions accounted for \$77,463,390 or 55.17% of total revenues of \$140,403,237.
- The County had \$128,838,766 in expenses related to governmental activities; \$77,463,390 of these expenses were offset by program specific charges for services and sales and operating and capital grants and contributions. General revenues (primarily taxes) of \$62,939,847 were adequate to provide the additional monies needed for these programs.
- The general fund had \$50,448,603 in revenues and other financing sources and \$43,786,588 in expenditures and other financing uses. The general fund's fund balance increased \$6,662,015 from \$33,382,330 to \$40,044,345. The change was primarily due to an increase in the County's property and sales taxes. Investment earnings increased \$1,089,591 as a result of the improved interest rates on investments. The County intends to hold all investments to maturity thus eliminating the risk of fair value fluctuations.
- Net position for the enterprise fund decreased \$133,405. The reason for this change was due to wastewater treatment expenses, which includes depreciation expense, which continued to outpace operating revenue which remained comparable to 2023.

### **Using this Annual Comprehensive Financial Report**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Richland County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The *Statement of Net Position* and *Statement of Activities* provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Richland County, the county's major governmental funds are the general fund, mental health board fund, developmental disabilities board fund, public assistance fund, children's services fund, and federal grants fund. The County's major business-type fund is the sewer fund.

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***Reporting the County as a Whole***

***Statement of Net Position and the Statement of Activities***

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2024?" The statement of net position and the statement of activities answer this question. These statements include all *assets* and *deferred outflows* and *liabilities* and *deferred inflows* except custodial funds using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's *net position* and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

In the statement of net position and the statement of activities, the County is divided into two distinct kinds of activities:

**Governmental Activities** – Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

**Business-Type Activity** – These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

***Reporting on the County's Most Significant Funds***

***Fund Financial Statements***

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objective. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, mental health board fund, developmental disabilities board fund, public assistance fund, children's services fund, and federal grants fund. The County's major business-type fund is the sewer fund.

***Governmental funds.*** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable* resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

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The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

**Proprietary funds.** The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activity* in the government-wide financial statements. The County uses an enterprise fund to account for its Sewer fund. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the internal service funds account for the medical benefit program for employees of the County and phone system charges incurred by the County.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required Supplementary Information.** Required Supplementary Information provides schedules of budgetary comparisons as well as information related to the net pension liability as it relates to GASB 68 and OPEB as it relates to GASB 75.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

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**Government-wide Financial Analysis**

The statement of net position serves as a useful indicator of a government's financial position. For the table below, amounts for 2024 have been presented in accordance with the provisions of GASB Statement No. 101 (see Note 3) while amounts for 2023 have been presented in accordance with previous guidance. In addition, the County has reported a change within the financial reporting entity for a fund reclassification (see Note 3) in 2024 that is not reflected in the 2023 amounts below. The table below provides a summary of the County's net position at December 31, 2024 compared to December 31, 2023.

**Table 1**  
**Net Position**

	Governmental Activities		Business-Type Activity		Total	
	2024	2023	2024	2023	2024	2023
<b>Assets</b>						
Current and Other Assets	\$ 172,915,717	\$ 173,567,343	\$ 8,378,334	\$ 6,959,136	\$ 181,294,051	\$ 180,526,479
Net Pension / OPEB Assets	2,962,358	482,163	-	-	2,962,358	482,163
Capital Assets	103,297,213	97,368,316	10,336,922	11,663,327	113,634,135	109,031,643
<b>Total Assets</b>	<b>279,175,288</b>	<b>271,417,822</b>	<b>18,715,256</b>	<b>18,622,463</b>	<b>297,890,544</b>	<b>290,040,285</b>
<b>Deferred Outflows of Resources</b>						
Deferred Amount on Refunding	1,330,147	1,428,979	25,805	27,790	1,355,952	1,456,769
Pension	21,788,352	33,082,022	-	-	21,788,352	33,082,022
OPEB	2,026,310	4,973,676	-	-	2,026,310	4,973,676
Asset Retirement Obligation	-	-	891,633	938,948	891,633	938,948
<b>Total Deferred Outflows of Resources</b>	<b>25,144,809</b>	<b>39,484,677</b>	<b>917,438</b>	<b>966,738</b>	<b>26,062,247</b>	<b>40,451,415</b>
<b>Liabilities</b>						
Current Liabilities	17,070,236	22,354,866	409,203	446,109	17,479,439	22,800,975
Long-Term Liabilities:						
Due in one Year	5,561,210	3,288,062	213,590	206,096	5,774,800	3,494,158
Net Pension Liability	69,379,625	80,536,863	-	-	69,379,625	80,536,863
Net OPEB Liability	-	1,670,093	-	-	-	1,670,093
Asset Retirement Obligation	-	-	3,578,706	3,452,917	3,578,706	3,452,917
Other Amounts	21,756,093	20,029,253	3,412,794	3,589,634	25,168,887	23,618,887
<b>Total Liabilities</b>	<b>113,767,164</b>	<b>127,879,137</b>	<b>7,614,293</b>	<b>7,694,756</b>	<b>121,381,457</b>	<b>135,573,893</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes	21,231,947	20,839,314	-	-	21,231,947	20,839,314
Pension	1,200,814	1,115,276	-	-	1,200,814	1,115,276
OPEB	1,354,248	685,175	-	-	1,354,248	685,175
Leases	55,484	159,684	-	-	55,484	159,684
<b>Total Deferred Inflows of Resources</b>	<b>23,842,493</b>	<b>22,799,449</b>	<b>-</b>	<b>-</b>	<b>23,842,493</b>	<b>22,799,449</b>
<b>Net Position:</b>						
Net Investment in Capital Assets	87,438,851	80,235,101	6,798,703	7,942,419	94,237,554	88,177,520
Restricted	64,812,242	61,872,292	-	-	64,812,242	61,872,292
Unrestricted	14,459,347	18,116,520	5,219,698	3,952,026	19,679,045	22,068,546
<b>Total Net Position</b>	<b>\$ 166,710,440</b>	<b>\$ 160,223,913</b>	<b>\$ 12,018,401</b>	<b>\$ 11,894,445</b>	<b>\$ 178,728,841</b>	<b>\$ 172,118,358</b>

**Analysis of Governmental Activities**

Current and other assets remained consistent with the prior year amount. The County's total assets increased \$7,757,466 primarily due to an increase in capital assets. Capital assets increased due to an increase in the County's infrastructure projects during 2024.

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The County's net pension/OPEB assets increased due to the Ohio Public Employees Retirement System of Ohio (OPERS) reporting a net OPEB asset in 2024 versus a net OPEB liability in 2023. The County reports its proportionate share of the net pension/OPEB asset or net pension/OPEB liability reported by OPERS.

Current liabilities decreased primarily in the area of unearned revenue. Unearned revenue related to American Rescue Plan Act (ARPA) grant monies decreases as the grant monies are spent.

The net pension liability for governmental activities decreased \$11,157,238 deferred outflow of resources related to pension decreased \$11,293,670 and deferred inflows of resources related to pension increased \$85,538. These changes were the result of changes at the pension system level for OPERS. Primarily, net investment income on investments at the pension system were negative for the 2023 measurement date that are used for the 2024 reporting. This caused a large decrease in their respective fiduciary net positions which was a drastic change from the previous year's large positive investment returns.

The net pension liability is one of the largest single liabilities reported by the County at December 31, 2024. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange; however, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained previously, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, governmental activities assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$166,710,440.

A large portion of all of the County's net position reflect its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment, and intangible right-to-use leased assets), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities. The County's net position - net investment in capital assets for the governmental activities was \$87,438,851 at December 31, 2024.

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An additional portion of the County's governmental activities net position (\$64,812,242) represents resources that are subject to restrictions on how they can be used. Restricted net position increased as the County saw an increase of \$2,480,195 in net pension/OPEB assets which are reported as a component of restricted net position.

The remaining balance of unrestricted net position is a balance of \$14,459,347. The County continues to bring in unrestricted revenues, such as sales tax and certain charges for services, that continue to exceed unrestricted expenses. These continued operations improve the balance of unrestricted net position.

**Analysis of the Business-Type Activity**

Total current and other assets of the business-type activities increased primarily in cash and cash equivalents due to operations. On a cash-basis, charges for services revenue continued to outpace expenses during the year. Capital assets, net decreased due to depreciation expense exceeding capital additions during the year. Total liabilities remained comparable to the prior year. Net position - net investment in capital assets for the business-type activity decreased due to depreciation expense exceeding debt repayments in 2024. Unrestricted net position increased \$1,010,311 or 24.00% from the prior year.

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During 2024, the County implemented GASB Statement No. 101 and reported fund reclassification (see Note 3). For the table below, the implementation has been reported as a change in accounting principle and the fund reclassification has been reported as a change within the financial reporting entity. The following table provides a summary of the change in net position from 2023 to 2024.

**Table 2**  
**Changes in Net Position**

	<b>Governmental Activities</b>		<b>Business-Type Activity</b>		<b>Total</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$ 17,073,668	\$ 16,334,521	\$ 4,242,635	\$ 3,942,879	\$ 21,316,303	\$ 20,277,400
Operating Grants and Contributions	52,906,374	55,083,535	-	-	52,906,374	55,083,535
Capital Grants and Contributions	7,483,348	4,666,069	-	-	7,483,348	4,666,069
Total Program Revenues	<u>77,463,390</u>	<u>76,084,125</u>	<u>4,242,635</u>	<u>3,942,879</u>	<u>81,706,025</u>	<u>80,027,004</u>
General Revenues and Transfers:						
Property and Lodging Taxes	25,385,644	22,564,778	-	-	25,385,644	22,564,778
Sales Tax	25,570,661	25,915,747	-	-	25,570,661	25,915,747
Grants and Entitlements	5,681,022	6,323,580	-	-	5,681,022	6,323,580
Investment Earnings	5,033,575	3,943,984	-	-	5,033,575	3,943,984
Increase in						
Fair Value of Investments	914,103	2,649,633	-	-	914,103	2,649,633
Miscellaneous	354,842	446,804	-	2,899	354,842	449,703
Total General Revenues	<u>62,939,847</u>	<u>61,844,526</u>	<u>-</u>	<u>2,899</u>	<u>62,939,847</u>	<u>61,847,425</u>
<b>Total Revenues</b>	<b>140,403,237</b>	<b>137,928,651</b>	<b>4,242,635</b>	<b>3,945,778</b>	<b>144,645,872</b>	<b>141,874,429</b>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	19,726,836	16,381,112	-	-	19,726,836	16,381,112
Legislative and Executive - External	591,900	464,503	-	-	591,900	464,503
Judicial	14,158,493	14,359,890	-	-	14,158,493	14,359,890
Public Safety	22,363,704	20,218,146	-	-	22,363,704	20,218,146
Public Works	9,106,353	11,107,701	-	-	9,106,353	11,107,701
Health	32,235,518	30,433,940	-	-	32,235,518	30,433,940
Health - External	317,248	280,748	-	-	317,248	280,748
Human Services	27,738,475	25,825,124	-	-	27,738,475	25,825,124
Human Services - External	377,444	376,931	-	-	377,444	376,931
Conservation and Recreation	961,187	263,753	-	-	961,187	263,753
Economic Development	598,249	98,056	-	-	598,249	98,056
Interest	663,359	690,936	-	-	663,359	690,936
Sewer	-	-	4,376,040	4,679,673	4,376,040	4,679,673
<b>Total Expenses</b>	<b>128,838,766</b>	<b>120,500,840</b>	<b>4,376,040</b>	<b>4,679,673</b>	<b>133,214,806</b>	<b>125,180,513</b>
Increase (Decrease) in Net Position	11,564,471	17,427,811	(133,405)	(733,895)	11,431,066	16,693,916
<b>Net Position as Previously Reported</b>	<b>160,223,913</b>	<b>142,796,102</b>	<b>11,894,445</b>	<b>12,628,340</b>	<b>172,118,358</b>	<b>155,424,442</b>
Restatement - Change in Accounting Principle	(4,790,841)	-	(29,742)	-	(4,820,583)	-
Restatement - Change within the Financial Reporting Entity - Fund Reclassification	(287,103)	-	287,103	-	-	-
Net Position Beginning of Year (restated)	<u>155,145,969</u>	<u>142,796,102</u>	<u>12,151,806</u>	<u>12,628,340</u>	<u>167,297,775</u>	<u>155,424,442</u>
<b>Net Position End of Year</b>	<b><u>\$ 166,710,440</u></b>	<b><u>\$ 160,223,913</u></b>	<b><u>\$ 12,018,401</u></b>	<b><u>\$ 11,894,445</u></b>	<b><u>\$ 178,728,841</u></b>	<b><u>\$ 172,118,358</u></b>

**Analysis of Governmental Activities**

Total revenues of the County's governmental activities increased \$2,474,586. Total revenues increased primarily due to an increase in capital grants and contributions and property taxes the County received. Capital grants and contributions increase due to an increase in monies received from Issue II. Investment earnings increased \$1,089,591 as a result of the improved interest rates on investments.

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Additional revenues provided by the State and Federal governments for governmental activities included \$52,906,374 for operations, \$7,483,348 for capital improvements or acquisitions and \$5,681,022 that was not restricted to a particular program or purpose. As the statement of activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide for health and human services programs.

Operating grants and contributions decreased \$2,177,161. Operating grants and contributions supporting health programs (such as mental health) decreased \$2,586,044 due to County receiving less State and Federal funding. Operating grants and contributions supporting judicial programs decreased as the County spent less ARPA funds during 2024. The revenue from ARPA is recognized in the year eligible expenses are incurred. Property tax and sales tax revenue, which account for over 36.29% of total County revenue, remained comparable to 2023, increasing approximately 5.11% from 2023.

Overall, expenses of the governmental activities increased \$8,337,926. This increase is primarily the result of an increase in pension expense. Pension expense increased \$4,235,917. This increase was the result of an increase in expenses incurred at the pension system level for OPERS primarily due to a decrease in the net difference between projected and actual earnings on pension plan investments.

Of that \$128,838,766 in total governmental activities expenses, \$17,073,668 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Public Safety charges for service include fees for items such as boarding prisoners and for special details.

Health and Human Services from the primary government account for \$59,973,993 of expenses out of \$128,838,766 of total expenses for governmental activities, or 46.55% of that total. Health and human services consist of major County programs supporting mental health, developmental disabilities, public assistance, and children's services. The expenses for these programs increased \$3,714,929 from 2023 to 2024 due to increased demand and provision of services and the increase in pension expense mentioned above. Additional grant funding allowed for the increase in expenses.

Economic development expenses increased as the County received a \$500,193 CDBG Coronavirus grant in 2023. Most expenses related to this grant occurred in 2024.

#### **Financial Analysis of the County's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The County's general fund reflected an increase in fund balance of \$6,662,015 and carries forward an ending fund balance of \$40,044,345. The change was due to an increase in the County's property and sales taxes. Investment earnings also increased \$1,091,175 due to improved interest rates on investments. Despite a decrease in the County's fair value investments in 2024 compared to 2023, the County's general fund revenues continue to outpace general fund expenditures thus increasing fund balance. The general fund had \$174,001 in transfers out to other funds in 2024.

The mental health board fund balance decreased by \$352,620 from 2023 to 2024. This change is due to an increase in intergovernmental grant revenues which resulted with the County having an increase in expenditures. In addition, the mental health board fund made a transfer out of \$500,000 to the mental health housing fund (a nonmajor governmental fund) during 2024.

The developmental disabilities board fund balance decreased by \$716,162 from 2023 to 2024. The primary source of funding is intergovernmental grant revenue which increased \$368,163 from 2023. Correspondingly, there was an increase in expenditures of \$1,012,439 as services increased. The increase was in the areas on contracted services and personal services.

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The public assistance fund, which includes the department of job and family services, fund balance increased by \$864,667 from 2023. This change is primarily due to an increase in intergovernmental revenue during 2024 coupled with a decrease in contracted services expenditures from 2023 to 2024.

The children's services fund had a decrease in fund balance of \$1,022,742 from 2023. Intergovernmental revenues increased \$1,406,703 from 2023 to 2024 while expenditures increased primarily in the area of personal services. Revenues in the fund were not sufficient to outpace expenditures resulting in a decrease to fund balance.

The federal grants fund had an increase in fund balance of \$28,654 from 2023. The federal grants fund received a transfer-in of \$174,001 during 2024. ARPA funding, which makes up a majority of the federal grants fund activity, is reported in the year eligible expenditures are incurred.

*Proprietary Funds.* The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activity, but in more detail. The sewer enterprise fund had operating revenues of \$4,242,635, which were exceeded by operating expenses of \$4,268,663 by \$26,028. This change was due to an increase in wastewater treatment expenses which outpaced charges for services revenue during the year.

### **Budgeting Highlights**

Richland County's budgeting process is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated resources certified by the Budget Commission in accordance with the Ohio Revised Code. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted resources are adjusted due to actual activity then the appropriations can be adjusted accordingly.

The most significant changes between the general fund original budget and final budget were in the area of expenditures and other financing uses which increased from \$47,586,739 to \$49,445,689. The majority of this change was due to an decrease in budgeted transfer-out to other funds. Actual expenditures and other financing uses of \$5,691,689 were lower than final budgeted expenditures due to departments being conservative and staying within their budgets. Actual revenues and other financing sources of \$4,382,663 were higher than the final budgeted number, primarily due to sales tax, charges for service, intergovernmental and interest revenues exceeding the final budgeted amounts.

### **Capital Assets and Debt Administration**

**Capital Assets.** The County's investment in capital assets for its governmental activities as of December 31, 2024, amounts to \$87,438,851 (net of accumulated depreciation/amortization and related debt). This investment in capital assets includes land, land improvements, buildings, infrastructure, machinery and equipment, and construction in progress.

The majority of capital asset additions for 2024 were to infrastructure, machinery and equipment, and buildings.

**Debt Administration.** At the end of 2024, the County had total bonded debt outstanding of \$17,630,000, net of the unamortized premium and discount. Of this amount, \$14,315,000 comprises debt backed by the full faith and credit of the County, and \$3,315,000 comprises debt backed by the full faith and credit of the County held in the County's business-type sewer fund. The County's long-term bonded debt decreased by \$1,550,000 (8.08 percent) during 2024. The County maintains an A2 rating from Moody's for general obligation debt. State statute limits the total amount of debt a governmental entity may issue. The current debt limitation for the County is \$80,137,096 which is significantly higher than the County's outstanding net debt. In addition to the bonded debt, County long-term obligations include OPWC loans and leases. Additional information on the County's long-term debt can be found in Note 17 of this report. Notes 18 and 19 discuss the leases and Asset Retirement Obligation, respectively. Interest and fiscal charges amounted to 0.51% of the total expenses for governmental activities.

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**Economic Factors and Next Year's Budgets and Rates**

The unemployment rate for the County is currently 5.1 percent, which is 1.3 percent higher than the prior year. This rate is higher than the State's average unemployment rate of 4.5 percent and the national average of 4.1 percent; however, inflationary trends in the region compare favorably to national indices. These factors were taken into consideration in preparing the County's budget for the 2025 year.

**Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Patrick W. Dropsey, Richland County Auditor's Office 50 Park Avenue East, Mansfield, Ohio 44902 or by telephone at 419-774-5501.

**Richland County, Ohio**  
**Statement of Net Position**  
**December 31, 2024**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents	\$ 120,460,139	\$ 6,694,863	\$ 127,155,002
Cash in segregated accounts	231,786	-	231,786
Cash and cash equivalents with fiscal agent	490,808	-	490,808
Receivables:			
Sales taxes	7,057,383	-	7,057,383
Real and other taxes	28,135,453	-	28,135,453
Accounts	1,630,433	1,581,290	3,211,723
Special assessments	1,591	-	1,591
Accrued interest	1,547	-	1,547
Intergovernmental	13,548,776	-	13,548,776
Loans	91,584	-	91,584
Leases	58,145	-	58,145
Materials and supplies inventory	824,506	97,567	922,073
Prepayments	383,566	4,614	388,180
Net pension asset	632,769	-	632,769
Net OPEB asset	2,329,589	-	2,329,589
Capital assets:			
Land and construction in progress	4,241,028	91,328	4,332,356
Depreciable capital assets, net	99,056,185	10,245,594	109,301,779
Total capital assets, net	<u>103,297,213</u>	<u>10,336,922</u>	<u>113,634,135</u>
Total assets	<u>279,175,288</u>	<u>18,715,256</u>	<u>297,890,544</u>
<b>Deferred outflows of resources:</b>			
Unamortized deferred charges on debt refunding	1,330,147	25,805	1,355,952
Asset retirement obligation	-	891,633	891,633
Pension	21,788,352	-	21,788,352
OPEB	2,026,310	-	2,026,310
Total deferred outflows of resources	<u>25,144,809</u>	<u>917,438</u>	<u>26,062,247</u>
Total assets and deferred outflows of resources	<u>304,320,097</u>	<u>19,632,694</u>	<u>323,952,791</u>
<b>Liabilities:</b>			
Accounts payable	2,826,123	16,421	2,842,544
Contracts payable	265,411	-	265,411
Accrued wages and benefits payable	1,891,975	16,435	1,908,410
Intergovernmental payable	1,656,496	367,745	2,024,241
Accrued interest payable	33,609	8,602	42,211
Unearned revenue	10,396,622	-	10,396,622
Long-term liabilities:			
Due within one year	5,561,210	213,590	5,774,800
Due in more than one year:			
Net pension liability	69,379,625	-	69,379,625
Asset retirement obligation	-	3,578,706	3,578,706
Other amounts due in more than one year	<u>21,756,093</u>	<u>3,412,794</u>	<u>25,168,887</u>
Total liabilities	<u>113,767,164</u>	<u>7,614,293</u>	<u>121,381,457</u>
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year	21,231,947	-	21,231,947
Leases	55,484	-	55,484
Pension	1,200,814	-	1,200,814
OPEB	1,354,248	-	1,354,248
Total deferred inflows of resources	<u>23,842,493</u>	<u>-</u>	<u>23,842,493</u>
Total liabilities and deferred inflows of resources	<u>137,609,657</u>	<u>7,614,293</u>	<u>145,223,950</u>
<b>Net position:</b>			
Net investment in capital assets	87,438,851	6,798,703	94,237,554
Restricted for:			
Debt service	6,487,115	-	6,487,115
Capital projects	2,614,157	-	2,614,157
Mental health	8,015,434	-	8,015,434
Developmental disabilities board	21,172,340	-	21,172,340
Public assistance	43,187	-	43,187
Children's services	6,104,844	-	6,104,844
Pension/OPEB	2,962,358	-	2,962,358
Street maintenance and repair	3,880,906	-	3,880,906
Court operations	1,503,096	-	1,503,096
Dayspring	1,260,066	-	1,260,066
Federal grants	26,965	-	26,965
State grants	1,012,024	-	1,012,024
Unclaimed monies	1,282,420	-	1,282,420
Other purposes	8,447,330	-	8,447,330
Unrestricted	<u>14,459,347</u>	<u>5,219,698</u>	<u>19,679,045</u>
Total net position	<u>\$ 166,710,440</u>	<u>\$ 12,018,401</u>	<u>\$ 178,728,841</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Richland County, Ohio**  
**Statement of Activities**  
**For the Year Ended December 31, 2024**

	<b>Expenses</b>	<b>Program Revenues</b>		
		<b>Charges for Services and Sales</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
<b>Governmental activities:</b>				
General government:				
Legislative and executive - primary government	\$ 19,726,836	\$ 5,315,586	\$ 5,856,320	\$ -
Legislative and executive - external	591,900	-	-	-
Judicial system	14,158,493	2,859,557	3,243,747	-
Public safety	22,363,704	6,301,195	1,256,935	-
Public works	9,106,353	443,937	6,213,334	7,470,577
Health - primary government	32,235,518	878,226	16,401,716	12,771
Health - external	317,248	-	-	-
Human services - primary government	27,738,475	1,275,167	19,465,640	-
Human services - external	377,444	-	-	-
Conservation and recreation	961,187	-	11,146	-
Economic development and assistance	598,249	-	457,536	-
Interest	663,359	-	-	-
Total governmental activities	<u>128,838,766</u>	<u>17,073,668</u>	<u>52,906,374</u>	<u>7,483,348</u>
<b>Business-type activities:</b>				
Sewer	<u>4,376,040</u>	<u>4,242,635</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 133,214,806</u>	<u>\$ 21,316,303</u>	<u>\$ 52,906,374</u>	<u>\$ 7,483,348</u>

**General revenues:**

Property taxes levied for:  
 General purposes  
 Health - Mental Health Board  
 Health - Developmental Disabilities Board  
 Human services - Children's Services  
 Human services - Dayspring  
 Park Operations  
 Sales taxes levied for:  
 General purposes  
 Grants and entitlements not restricted  
 to specific programs  
 Investment earnings  
 Increase in fair value of investments  
 Gain on sale of assets  
 Miscellaneous

Total general revenues

Change in net position

**Net position as previously reported**

Restatement - change in accounting principle  
 Restatement - change within the financial  
 reporting entity - fund reclassification

Net position at beginning of year (restated)

Net position at end of year

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Total	
\$ (8,554,930)	\$ -	\$ (8,554,930)	
(591,900)	-	(591,900)	
(8,055,189)	-	(8,055,189)	
(14,805,574)	-	(14,805,574)	
5,021,495	-	5,021,495	
(14,942,805)	-	(14,942,805)	
(317,248)	-	(317,248)	
(6,997,668)	-	(6,997,668)	
(377,444)	-	(377,444)	
(950,041)	-	(950,041)	
(140,713)	-	(140,713)	
(663,359)	-	(663,359)	
<u>(51,375,376)</u>	<u>-</u>	<u>(51,375,376)</u>	
 -	 (133,405)	 (133,405)	
<u>(51,375,376)</u>	<u>(133,405)</u>	<u>(51,508,781)</u>	
  5,441,231	 -	 5,441,231	
2,187,931	-	2,187,931	
9,437,800	-	9,437,800	
4,861,476	-	4,861,476	
1,706,817	-	1,706,817	
1,750,389	-	1,750,389	
 25,570,661	 -	 25,570,661	
 5,681,022	 -	 5,681,022	
5,033,575	-	5,033,575	
914,103	-	914,103	
72,647	-	72,647	
<u>282,195</u>	<u>-</u>	<u>282,195</u>	
 <u>62,939,847</u>	 <u>-</u>	 <u>62,939,847</u>	
 11,564,471	 (133,405)	 11,431,066	
 160,223,913	 11,894,445	 172,118,358	
 (4,790,841)	 (29,742)	 (4,820,583)	
 <u>(287,103)</u>	 <u>287,103</u>	 <u>-</u>	
 <u>155,145,969</u>	 <u>12,151,806</u>	 <u>167,297,775</u>	
 <u>\$ 166,710,440</u>	 <u>\$ 12,018,401</u>	 <u>\$ 178,728,841</u>	

**Richland County, Ohio**

**Balance Sheet**  
**Governmental Funds**  
**December 31, 2024**

	<b>General</b>	<b>Mental Health Board</b>	<b>Developmental Disabilities Board</b>	<b>Public Assistance</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 36,819,812	\$ 6,387,306	\$ 27,310,737	\$ 1,906,156
Cash in segregated accounts	61,493	-	69	-
Cash and cash equivalents with fiscal agent	-	-	490,808	-
Receivables:				
Sales taxes	7,057,383	-	-	-
Real and other taxes	4,388,584	2,805,862	11,572,927	-
Accounts	216,822	-	845	-
Special assessments	-	-	-	-
Interfund	594,432	-	-	-
Accrued interest	1,547	-	-	-
Intergovernmental	2,401,356	2,110,992	403,104	1,027,924
Loans	91,584	-	-	-
Leases	58,145	-	-	-
Materials and supplies inventory	217,904	3,701	83,792	6,001
Prepayments	371,562	-	9,712	2,292
Restricted assets:				
Equity in pooled cash and cash equivalents	1,317,957	-	-	-
Total assets	<u>\$ 53,598,581</u>	<u>\$ 11,307,861</u>	<u>\$ 39,871,994</u>	<u>\$ 2,942,373</u>
<b>Liabilities:</b>				
Accounts payable	\$ 496,836	\$ 675,346	\$ 131,680	\$ 373,450
Contracts payable	-	-	-	-
Accrued wages and benefits payable	886,763	17,686	394,287	90,204
Due to other governments	885,326	7,987	343,708	66,200
Interfund payable	-	-	-	26,253
Accrued interest payable	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>2,268,925</u>	<u>701,019</u>	<u>869,675</u>	<u>556,107</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	3,311,771	2,117,397	8,733,315	-
Delinquent property tax revenue not available	1,076,813	688,465	2,839,612	-
Charges for services not available	9,743	-	-	-
Special assessments revenue not available	-	-	-	-
Intergovernmental revenue not available	1,942,138	1,145,446	403,104	1,018,879
Sales tax revenue not available	4,889,362	-	-	-
Leases	55,484	-	-	-
Total deferred inflows of resources	<u>11,285,311</u>	<u>3,951,308</u>	<u>11,976,031</u>	<u>1,018,879</u>
<b>Fund balances:</b>				
Nonspendable	2,450,696	3,701	93,504	8,293
Restricted	33,311	6,651,833	26,932,784	1,359,094
Committed	-	-	-	-
Assigned	5,056,120	-	-	-
Unassigned (deficit)	32,504,218	-	-	-
Total fund balances	<u>40,044,345</u>	<u>6,655,534</u>	<u>27,026,288</u>	<u>1,367,387</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 53,598,581</u>	<u>\$ 11,307,861</u>	<u>\$ 39,871,994</u>	<u>\$ 2,942,373</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Children's Services	Federal Grants	Other Governmental Funds	Total Governmental Funds
\$ 8,203,112	\$ 10,750,917	\$ 25,393,027	\$ 116,771,067
516	-	169,708	231,786
-	-	-	490,808
-	-	-	7,057,383
5,248,342	-	4,119,738	28,135,453
-	-	1,412,766	1,630,433
-	-	1,591	1,591
26,253	-	7,308	627,993
-	-	-	1,547
2,901,230	64,619	4,639,551	13,548,776
-	-	-	91,584
-	-	-	58,145
13,915	-	499,193	824,506
-	-	-	383,566
-	-	-	1,317,957
<u>\$ 16,393,368</u>	<u>\$ 10,815,536</u>	<u>\$ 36,242,882</u>	<u>\$ 171,172,595</u>
 \$ 485,699	 \$ 137,866	 \$ 525,246	 \$ 2,826,123
-	50,000	215,411	265,411
187,132	10,815	302,620	1,889,507
90,695	5,022	256,446	1,655,384
-	-	601,740	627,993
-	-	1,132	1,132
-	10,396,622	-	10,396,622
<u>763,526</u>	<u>10,600,325</u>	<u>1,902,595</u>	<u>17,662,172</u>
 3,960,573	 -	 3,108,891	 21,231,947
1,287,769	-	1,010,847	6,903,506
-	-	1,407,328	1,417,071
-	-	1,591	1,591
2,632,379	44,934	3,745,738	10,932,618
-	-	-	4,889,362
-	-	-	55,484
<u>7,880,721</u>	<u>44,934</u>	<u>9,274,395</u>	<u>45,431,579</u>
 13,915	 -	 499,193	 3,069,302
7,735,206	170,277	23,372,359	66,254,864
-	-	228,331	228,331
-	-	1,146,119	6,202,239
-	-	(180,110)	32,324,108
<u>7,749,121</u>	<u>170,277</u>	<u>25,065,892</u>	<u>108,078,844</u>
 <u>\$ 16,393,368</u>	 <u>\$ 10,815,536</u>	 <u>\$ 36,242,882</u>	 <u>\$ 171,172,595</u>

**Richland County, Ohio**  
**Reconciliation of Total Governmental Fund Balances**  
**To Net Position of Governmental Activities**  
**December 31, 2024**

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<b>Total governmental fund balances</b>	\$ 108,078,844
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	103,297,213
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.	
Sales taxes receivable	\$ 4,889,362
Real and other taxes receivable	6,903,506
Accounts receivable	1,417,071
Intergovernmental receivable	10,932,618
Special assessments receivable	<u>1,591</u>
Total	24,144,148
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.	2,367,535
On the statement of net position interest is accrued on outstanding bonds and loans payable, whereas in the governmental funds, interest is accrued when due.	(32,477)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.	1,330,147
Unamortized premiums on bond issuances are not recognized in the governmental funds.	(395,454)
The net pension asset/liability is not due and receivable/payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.	
Deferred outflows of resources - pension	21,788,352
Deferred inflows of resources - pension	(1,200,814)
Net pension asset	632,769
Net pension liability	<u>(69,379,625)</u>
Total	(48,159,318)
The net OPEB asset is not due and receivable in the current period; therefore, the asset and related deferred inflows/outflows are not recognized in the governmental funds.	
Deferred outflows of resources - OPEB	2,026,310
Deferred inflows of resources - OPEB	(1,354,248)
Net OPEB asset	<u>2,329,589</u>
Total	3,001,651
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Compensated absences	(10,394,205)
Lease payable	(1,644,433)
General obligation bonds payable	(14,315,000)
Loans payable	<u>(568,211)</u>
Total	(26,921,849)
<b>Net position of governmental activities</b>	<u><u>\$ 166,710,440</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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**Richland County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2024**

	<b>General</b>	<b>Mental Health Board</b>	<b>Developmental Disabilities Board</b>	<b>Public Assistance</b>
<b>Revenues:</b>				
Property taxes	\$ 3,291,627	\$ 2,031,578	\$ 8,824,892	\$ -
Sales taxes	25,978,449	-	-	-
Charges for services	8,037,929	-	368,295	-
Licenses and permits	385,800	-	-	-
Fines and forfeitures	471,748	-	-	-
Intergovernmental	5,547,806	6,771,672	11,764,154	9,022,585
Investment income	5,027,941	-	14,066	-
Rental income	337,186	-	90,343	-
Contributions and donations	-	-	161,187	-
Increase in fair value of investments	914,103	-	-	-
Other	450,463	136,676	94,930	-
<b>Total revenues</b>	<b>50,443,052</b>	<b>8,939,926</b>	<b>21,317,867</b>	<b>9,022,585</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	11,781,605	-	-	-
Judicial system	8,528,502	-	-	-
Public safety	19,864,673	-	-	-
Public works	876,705	-	-	-
Health	189,802	8,792,546	21,859,029	-
Human services	852,097	-	-	8,157,918
Conservation and recreation	169,954	-	-	-
Economic development and assistance	-	-	-	-
Capital outlay	62,657	-	-	-
Intergovernmental	1,286,592	-	-	-
Other	-	-	-	-
Debt service:				
Principal retirement	-	-	2,330	-
Interest	-	-	172,670	-
<b>Total expenditures</b>	<b>43,612,587</b>	<b>8,792,546</b>	<b>22,034,029</b>	<b>8,157,918</b>
Excess of revenues over (under) expenditures	6,830,465	147,380	(716,162)	864,667
<b>Other financing sources (uses):</b>				
OPWC loan issuance	-	-	-	-
Sale of capital assets	5,551	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(174,001)	(500,000)	-	-
<b>Total other financing sources (uses)</b>	<b>(168,450)</b>	<b>(500,000)</b>	<b>-</b>	<b>-</b>
Net change in fund balances	6,662,015	(352,620)	(716,162)	864,667
<b>Fund balances as previously reported</b>				
Restatement - change within the financial reporting entity - fund reclassification	-	-	-	-
<b>Fund balances at beginning of year (restated)</b>	<b>33,382,330</b>	<b>7,008,154</b>	<b>27,742,450</b>	<b>502,720</b>
<b>Fund balances at end of year</b>	<b>\$ 40,044,345</b>	<b>\$ 6,655,534</b>	<b>\$ 27,026,288</b>	<b>\$ 1,367,387</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Children's Services	Federal Grants	Other Governmental Funds	Total Governmental Funds
\$ 4,438,207	\$ -	\$ 5,464,213	\$ 24,050,517
-	-	-	25,978,449
98,082	-	5,775,544	14,279,850
-	-	387,249	773,049
-	-	622,798	1,094,546
8,008,587	6,093,504	20,640,004	67,848,312
-	1,789	119,778	5,163,574
-	-	29,017	456,546
-	-	149,919	311,106
-	-	-	914,103
7,881	-	838,171	1,528,121
<u>12,552,757</u>	<u>6,095,293</u>	<u>34,026,693</u>	<u>142,398,173</u>
-	5,408,753	2,093,251	19,283,609
-	342,363	5,196,690	14,067,555
-	57,937	2,112,338	22,034,948
-	20,567	6,348,759	7,246,031
-	6,453	720,126	31,567,956
13,594,425	90,600	4,627,966	27,323,006
-	-	783,921	953,875
-	313,878	284,371	598,249
-	89	9,686,140	9,748,886
-	-	-	1,286,592
-	-	2,173	2,173
-	-	1,419,654	1,421,984
-	-	433,907	606,577
<u>13,594,425</u>	<u>6,240,640</u>	<u>33,709,296</u>	<u>136,141,441</u>
<u>(1,041,668)</u>	<u>(145,347)</u>	<u>317,397</u>	<u>6,256,732</u>
-	-	250,000	250,000
18,926	-	65,487	89,964
-	174,001	515,000	689,001
-	-	(15,000)	(689,001)
<u>18,926</u>	<u>174,001</u>	<u>815,487</u>	<u>339,964</u>
(1,022,742)	28,654	1,132,884	6,596,696
8,771,863	141,623	24,220,111	101,769,251
-	-	(287,103)	(287,103)
<u>8,771,863</u>	<u>141,623</u>	<u>23,933,008</u>	<u>101,482,148</u>
<u>\$ 7,749,121</u>	<u>\$ 170,277</u>	<u>\$ 25,065,892</u>	<u>\$ 108,078,844</u>

**Richland County, Ohio**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes**  
**in Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2024**

<b>Net change in fund balances - total governmental funds</b>	\$ 6,596,696
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation/amortization expense. This is the amount by which capital outlays exceed depreciation/amortization expense in the current period.	
Capital asset additions	\$ 12,120,375
Current year depreciation/amortization	<u>(6,174,161)</u>
Total	5,946,214
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.	(17,317)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Sales taxes	(407,788)
Real and other taxes	1,335,127
Intergovernmental revenues	(3,285,099)
Special assessments	(1,092,883)
Settlements	1,391,335
Charges for services	<u>(8,275)</u>
Total	(2,067,583)
Proceeds of loans are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.	(250,000)
Repayment of bond, loan, and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.	1,421,984
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.	
Decrease in accrued interest payable	2,218
Amortization of deferred amounts on refunding	(98,832)
Amortization of bond premiums	<u>39,832</u>
Total	(56,782)
Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	6,498,925
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.	(6,557,098)
Contractually required OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	20,326
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset/liability are reported as OPEB expense in the statement of activities.	349,726
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(420,963)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.	100,343
<b>Change in net position of governmental activities</b>	<u><u>\$ 11,564,471</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Richland County, Ohio**  
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2024**

	<b>Business-Type Activities - Enterprise Fund</b>		<b>Governmental Activities - Internal Service Funds</b>	
	<b>Sewer</b>			
<b>Assets:</b>				
Current assets:				
Equity in pooled cash and cash equivalents	\$ 6,694,863		\$ 2,371,115	
Receivables:				
Accounts	1,581,290			-
Materials and supplies inventory	97,567			-
Prepayments	4,614			-
Total current assets	<u>8,378,334</u>			<u>2,371,115</u>
Noncurrent assets:				
Capital assets:				
Land and construction in progress	91,328			-
Depreciable capital assets, net	<u>10,245,594</u>			-
Total capital assets, net	<u>10,336,922</u>			-
Total noncurrent assets	<u>10,336,922</u>			-
Total assets	<u>18,715,256</u>			<u>2,371,115</u>
<b>Deferred outflows of resources:</b>				
Unamortized deferred charges on debt refunding	25,805			-
Asset retirement obligation	<u>891,633</u>			-
Total deferred outflows of resources	<u>917,438</u>			-
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable	16,421			-
Accrued wages and benefits payable	16,435		2,468	
Due to other governments	367,745		1,112	
Accrued interest payable	8,602			-
Compensated absences payable - current	24,052			-
General obligation bonds payable - current	165,000			-
OPWC loans payable - current	<u>24,538</u>			-
Total current liabilities	<u>622,793</u>			<u>3,580</u>
Long-term liabilities:				
Compensated absences payable	38,308			-
General obligation bonds payable	3,150,000			-
OPWC loans payable	221,215			-
Unamortized premium on bonds	3,271			-
Asset retirement obligation	<u>3,578,706</u>			-
Total long-term liabilities	<u>6,991,500</u>			-
Total liabilities	<u>7,614,293</u>			<u>3,580</u>
<b>Net position:</b>				
Net investment in capital assets	6,798,703			-
Unrestricted	<u>5,219,698</u>		<u>2,367,535</u>	
Total net position	<u>\$ 12,018,401</u>		<u>\$ 2,367,535</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Richland County, Ohio**  
**Statement of Revenues, Expenses and**  
**Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2024**

	<b>Business-Type Activities - Enterprise Fund</b>	<b>Governmental Activities - Internal Service Funds</b>
	Sewer	
<b>Operating revenues:</b>		
Charges for services	\$ 4,242,635	\$ 11,922,211
<b>Operating expenses:</b>		
Personal services	599,660	394,023
Contract services	2,249,221	11,427,270
Materials and supplies	70,373	-
Depreciation	1,326,405	-
Other	23,004	575
Total operating expenses	<u>4,268,663</u>	<u>11,821,868</u>
Operating income (loss)	(26,028)	100,343
<b>Nonoperating (expenses):</b>		
Interest expense	(107,377)	-
Change in net position	(133,405)	100,343
<b>Net position as previously reported</b>	11,894,445	2,267,192
Restatement - change in accounting principle	(29,742)	-
Restatement - change within the financial reporting entity - fund reclassification	<u>287,103</u>	<u>-</u>
<b>Net position at beginning of year (restated)</b>	<u>12,151,806</u>	<u>2,267,192</u>
<b>Net position at end of year</b>	<u>\$ 12,018,401</u>	<u>\$ 2,367,535</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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**Richland County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2024**

	<b>Business-Type Activities - Enterprise Fund</b>	<b>Governmental Activities - Internal Service Funds</b>
	<b>Sewer</b>	
<b>Cash flows from operating activities:</b>		
Cash received from sales/charges for services	\$ 4,032,506	\$ -
Cash received from interfund services provided	- -	11,922,211
Cash received from other operations	- -	- -
Cash payments for personal services	(612,994)	(393,610)
Cash payments for contractual services	(2,106,071)	(11,447,467)
Cash payments for materials and supplies	(104,123)	- -
Cash payments for other expenses	(23,004)	(575)
Net cash provided by operating activities	<u>1,186,314</u>	<u>80,559</u>
<b>Cash flows from capital and related financing activities:</b>		
Principal retirement on OPWC loans	(24,538)	- -
Principal retirement on general obligation bonds	(160,000)	- -
Interest and fiscal charges	<u>(105,737)</u>	<u>- -</u>
Net cash (used in) capital and related financing activities	<u>(290,275)</u>	<u>- -</u>
Net increase in cash and cash equivalents	896,039	80,559
<b>Cash and cash equivalents at beginning of year (restated)</b>	5,798,824	2,290,556
<b>Cash and cash equivalents at end of year</b>	<u>\$ 6,694,863</u>	<u>\$ 2,371,115</u>

- - Continued

**Richland County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds (Continued)**  
**For the Year Ended December 31, 2024**

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	<b>Business-Type Activities - <u>Enterprise Fund</u></b>	<b>Governmental Activities - Internal Service Funds</b>
	<b>Sewer</b>	
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income (loss)	\$ (26,028)	\$ 100,343
Adjustments:		
Depreciation	1,326,405	-
Changes in assets and liabilities and deferred outflows:		
(Increase) in materials and supplies inventory	(22,514)	-
(Increase) in accounts receivable	(210,129)	-
(Increase) in prepayments	(3,413)	-
(Decrease) in accounts payable	(17,792)	(20,197)
Increase in accrued wages and benefits	3,085	643
(Decrease) in intergovernmental payable	(21,990)	(230)
(Decrease) in compensated absences payable	(14,414)	-
Increase in deferred outflow - asset retirement obligation	47,315	-
Increase in asset retirement obligation liability	<u>125,789</u>	<u>-</u>
Net cash provided by operating activities	<u>\$ 1,186,314</u>	<u>\$ 80,559</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Richland County, Ohio**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**December 31, 2024**

	<b>Private-Purpose Trust</b>	<b>Custodial</b>
<b>Assets:</b>		
Equity in pooled cash and cash equivalents	\$ -	\$ 16,398,294
Cash in segregated accounts	83,241	1,117,882
Receivables:		
Permissive sales tax	-	7,562,214
Property taxes	-	208,522,692
Special assessments	-	10,016,871
Intergovernmental	-	5,790,873
Total assets	<u>83,241</u>	<u>249,408,826</u>
<b>Liabilities:</b>		
Due to other governments	-	1,887,101
<b>Deferred inflows of resources:</b>		
Property taxes levied for the next fiscal year	-	197,803,998
<b>Net position:</b>		
Restricted for individuals, organizations, and other governments	<u>\$ 83,241</u>	<u>\$ 49,717,727</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Richland County, Ohio**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2024**

	<b>Private-Purpose Trust</b>	<b>Custodial</b>
<b>Additions:</b>		
Intergovernmental	\$ -	\$ 17,012,206
Amounts received as fiscal agent	- -	11,369,488
Licenses, permits and fees for other governments	- -	15,799,940
Fines and forfeitures for other governments	- -	2,290,046
Property tax collection for other governments	- -	167,777,178
Special assessments collections for other governments	- -	7,719,382
Sheriff sales collections for others	- -	1,685,758
Contributions and donations	<u>8,398</u>	- -
Total additions	<u>8,398</u>	<u>223,653,998</u>
<b>Deductions:</b>		
Distributions to the State of Ohio	- -	15,799,940
Distributions of state funds to other governments	- -	9,940,217
Distributions as fiscal agent	- -	17,333,433
Distributions to other governments	- -	7,094,966
Fines and forfeitures distributions to other governments	- -	2,208,069
Property tax distributions to other governments	- -	168,482,446
Special assessment distributions to other governments	- -	598,192
Sheriff sales distributions to others	- -	1,685,758
Total deductions	- -	<u>223,143,021</u>
Net change in fiduciary net position	<u>8,398</u>	<u>510,977</u>
<b>Net position beginning of year</b>	<u>74,843</u>	<u>49,206,750</u>
<b>Net position end of year</b>	<u>\$ 83,241</u>	<u>\$ 49,717,727</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 1 - DESCRIPTION OF THE COUNTY AND THE REPORTING ENTITY**

Richland County, Ohio (the “County”) was created in 1813. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two Common Pleas Court Judges, a Probate Court Judge, a Domestic Relations Court Judge, and a Juvenile Court Judge. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budgeting and taxing authority, contracting body and the chief administrators of public services for the County, including each of these departments.

A reporting entity is comprised of the primary government, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Richland County, this includes the Children’s Services Board, the Board of Developmental Disabilities (DD), the Alcohol, Drug and Mental Health Board, the Job and Family Services Department, the Richland County Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

The County Treasurer, as the custodian of public funds, invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as custodial agent but is not financially accountable for their operations. Accordingly, the activity of the following districts and entities are presented as custodial funds within the basic financial statements:

County General Health District  
Soil and Water Conservation District  
County Regional Planning Commission  
Area 10 Workforce Investment Board  
Richland County Youth and Family Council

The County is associated with certain organizations which are defined as Insurance Pools, Joint Venture, Jointly Governed Organizations and Related Organizations. These organizations are presented in the notes to the basic financial statements (See Notes 20, 21, 22, and 23). These organizations are:

County Risk Sharing Authority, Incorporated (CORS)  
County Employee Benefits Consortium of Ohio, Incorporated (CEBCO)  
County Regional Planning Commission  
Richland County Regional Solid Waste Management Authority  
Richland County Youth and Family Council  
Area 10 Workforce Investment Board  
North East Ohio Network (NEON)  
Richland County Transit Board  
Mansfield/Richland County Public Library  
Richland County Land Reutilization Corporation

Information in the following notes to the basic financial statements is applicable to the primary government.

The County’s management believes these financial statements present all activities for which the County is fiscally accountable.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

**A. Basis of Presentation**

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

***Government-wide Financial Statements*** - The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

The statement of net position presents the financial condition of the governmental and business-type activity of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

***Fund Financial Statements*** - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

**B. Fund Accounting**

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

***Governmental Funds*** - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

The following are the County's major governmental funds:

**General Fund** - The general fund accounts and reports for all financial resources except those required to be accounted for and reported in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Mental Health Board Fund** - The mental health board fund accounts and reports for a County- wide property tax levy and Federal and State grants that are restricted to pay the costs of contracts with local mental health agencies that provide services to the public at large.

**Developmental Disabilities Board Fund** - The developmental disabilities board fund accounts and reports for a County-wide property tax levy and Federal and State grants that are restricted to pay the costs of the operation of a school and resident homes for the developmentally disabled.

**Public Assistance Fund** - The public assistance fund accounts and reports for various Federal and State grants that are restricted to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

**Children's Services Fund** - The children's services fund accounts and reports for a County-wide property tax levy and Federal and State grants restricted for the support and placement of children.

**Federal Grants Fund** - The federal grants fund accounts for and reports federal grant monies restricted to operate various County programs.

Other governmental funds of the County are used to account for:

**Nonmajor Special Revenue Funds** - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**Nonmajor Capital Projects Funds** - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

**Nonmajor Debt Service Funds** - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

**Nonmajor Permanent Funds** - Permanent funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizenry.

**Proprietary Funds** - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

**Enterprise Fund** - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The only enterprise fund of the County accounts for sewer services provided to individuals and commercial users in the majority of the unincorporated areas of the County.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**Internal Service Funds** - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost- reimbursement basis. The County's internal service funds account for a medical insurance program for employees and phone system charges incurred by the County.

***Fiduciary Funds*** - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County's private purpose trust fund accounts for monies held in trust for the residents of the County Home (Dayspring). Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The County's fiduciary funds are private purpose trust funds and custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; for State shared resources received from the State and distributed to other local governments.

**C. Measurement Focus**

***Government-wide Financial Statements*** - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

***Fund Financial Statements*** - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus. For proprietary funds, the statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from, private purpose trust funds, and custodial funds.

Private purpose trust funds are reported using the economic resources measurement focus.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**D. Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the statements presented for proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

**Revenues - Exchange and Nonexchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days of year-end. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 4). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 5), interest, Federal and State grants and subsidies, State-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

**Unearned Revenues** - Unearned revenues represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenues recognition criteria have not yet been met because the amounts have not yet been earned. The County recognizes unearned revenue for grant resources transmitted before eligibility requirements are met.

**Deferred Outflows of Resources and Deferred Inflows of Resources** - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. See Notes 13 and 14 for deferred outflows of resources related to net pension liability/asset and net OPEB asset, respectively. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to the asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB are explained in Notes 13 and 14.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2024, but which were levied to finance 2025 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. Unavailable revenue includes, but is not limited to, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The deferred inflow of resources for leases is related to the lease receivable and is being amortized to lease revenue in a systematic and rational manner over the term of the lease.

See Notes 13 and 14 for deferred inflows of resources related to net pension liability/asset and net OPEB asset, respectively. These deferred inflows of resources are only reported on the government-wide statement of net position.

***Expenses/Expenditures*** - On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

**E. Budgetary Process**

All funds, except custodial funds, are legally required to be budgeted and appropriated. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund and federal grants special revenue fund. These custodial funds are not required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level for all funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners. The County Auditor has been authorized to allocate appropriations to the department and object level in these other funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended certificate of estimated resources that was in effect at the time the original and final appropriations were passed by the County Commissioners.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. Amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year including all supplemental appropriations.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

***F. Cash, Cash Equivalents, and Investments***

Cash balances of the County's funds, except cash held by a trustee, fiscal agent, or in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Monies for all funds are maintained in this pool. Individual fund integrity is maintained in the pool through the County's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury. The County utilizes a jointly governed organization, North East Ohio Network (NEON), to service developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

During 2024, investments were limited to United States treasury notes and bonds, commercial paper, Federal Farm Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Corporation (FHLMC) securities, Federal National Mortgage Association (FNMA) securities, negotiable certificates of deposit, local government bonds, foreign bonds, corporate bonds, mutual funds and STAR Ohio.

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

STAR Ohio reserves the right to limit participant transactions to \$250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of \$100 million or more. For 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

Investments, except for commercial paper and STAR Ohio, are reported at fair value which is based on quoted market prices, with the exception of certificates of deposit, which are reported at cost. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year. Any increase or decrease in fair value is reported as a component of interest income.

Under existing Ohio statutes, all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2024 amounted to \$5,027,941 which includes \$3,693,261 assigned from other County funds, as not all funds of the County receive interest earnings.

For presentation on the financial statements, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash equivalents.

***G. Inventory***

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**H. *Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2024, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**I. *Restricted Assets***

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the assets. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies.

**J. *Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise fund are reported both in the business-type activity column of the government-wide statement of net position and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. In addition, assets having an estimated useful life of more than one year that are below the \$5,000 threshold and not considered repair or maintenance costs are collectively capitalized on the financial statements when the aggregate of those assets are considered significant.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Land Improvements	20 years
Buildings	45 years
Machinery and Equipment	6 - 20 years
Infrastructure	30 - 40 years
Intangible leased assets	45 years

The County's infrastructure consists of roads, bridges and sanitary sewers and includes infrastructure acquired prior to December 31, 1980.

The County is reporting intangible right to use assets related to a leased building. The intangible assets are being amortized in a systematic and rational manner of the shorter of the lease term or the useful life of the underlying asset.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**K. Interfund Balances**

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund loans which do not represent available expendable resources are classified as nonspendable fund balance. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business- type activity, which are presented as internal balances.

**L. Compensated Absences**

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences - vacation, sick leave and comp time. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

**Vacation**

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

**Sick Leave**

The County's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the County and, upon separation from service, the employee receives compensation in accordance with the severance policy. A liability for estimated value of sick leave that will be used by employees as time off and at separation is included in the liability for compensated absences.

**Comp Time**

The County's policy permits employees to accumulate earned but unused comp time, which are eligible for payment at the employee's current pay rate upon separation from employment.

**M. Accrued Liabilities and Long-term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgements and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, loans and leases are recognized as a liability in the fund financial statements when due. Net pension/OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plans' fiduciary net position is not sufficient for payment of those benefits.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**N. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

**Nonspendable** - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans and loans receivables, unless the use of those proceeds from the collection of those receivables is restricted, committed or assigned.

**Restricted** - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

**Committed** - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned** - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution, or by State Statute. The County Commissioners assigned fund balance for general operations.

**Unassigned** - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**O. Net Position**

Net position represents the difference between all other elements in the statement of net position. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include funds for the dog and kennel, alternative sentencing, court computerization, indigent guardianship, and public defender activities.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**P. *Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sewer, medical insurance programs and the County phone system. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

**Q. *Internal Activity***

Transfers between governmental and business-type activity on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**R. *Bond Premiums***

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are received in the year the bonds are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement funds to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

**S. *Deferred Charge on Refunding***

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

**T. *Estimates***

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**U. Pensions/Other Postemployment Benefits (OPEB)**

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principles**

For 2024, the County has implemented certain paragraphs from GASB Implementation Guide No. 2021-1, certain paragraphs of GASB Statement No. 99, "Omnibus 2022", GASB Statement No. 100, "Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62", Implementation Guide No. 2023-1 and GASB Statement No. 101, "Compensated Absences".

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on balances previously reported by the County.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the County.

GASB Statement No. 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The implementation of GASB Statement No. 100 affected the presentation of the County's fund balance and net position restatement as displayed in this the financial report and disclosed in Note 3.D. below.

GASB Implementation Guide 2023-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2023-1 did not have an effect on the financial statements of the County.

GASB Statement No. 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

**B. Deficit Fund Balances**

Fund balances at December 31, 2024 included the following individual fund deficit:

<u>Nonmajor governmental funds</u>	<u>Deficit</u>
Mental Health Housing Fund	\$ 180,110

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)**

The general fund is liable for any deficit in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balance resulted from adjustments for accrued liabilities.

**C. Restatement of Net Position and Fund Balance**

**Change in Accounting Principle**

During 2024, there was a change in accounting principle related to the implementation of GASB Statement No. 101, "Compensated Absences". The effect of this change on net position at the beginning of the year for the governmental activities, business type activities, and enterprise funds is separately displayed in the financial statements.

**Fund Reclassification**

The County has reclassified the Special Assessment Debt Retirement Fund from a governmental fund to the Sewer enterprise fund as the balance of the collections were determined to be sewer assessment related. The effect of this change on the beginning of the year balances for the governmental fund balances and net position for the governmental activities, business type activities, and enterprise funds is separately displayed in the financial statements.

**NOTE 4 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2024 for real and public utility property taxes represents collections of 2023 taxes.

2024 real property taxes were levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2024 real property taxes are collected in and intended to finance 2025.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2024 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2024, was \$13.30 per \$1,000 of assessed value. The calendar year 2024 assessed values for real property and public utility tangible property are as follows:

**Real Property:**

Agricultural/Residential	\$ 2,379,593,760
Other Real Estate	401,116,040

**Tangible Personal Property:**

Public Utility	<u>524,883,630</u>
Total Assessed Value	<u>\$ 3,305,593,430</u>

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 4 - PROPERTY TAXES - (Continued)**

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2024, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2024 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

**NOTE 5 - PERMISSIVE SALES AND USE TAX**

The permissive sales tax rate for the County was 1.25 percent. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Office of Budget and Management then has five days in which to draw the warrant payable to the County.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2024. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is reported as deferred inflows of resources – unavailable resources.

**NOTE 6 - RECEIVABLES**

Receivables at December 31, 2024, primarily consisted of taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services), and intergovernmental receivable arising from grants, entitlements and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables are expected to be collected within the subsequent year with the exception of property taxes, loans, special assessments, and the \$1,391,335 opioid settlement receivable which will be collected over the course of the settlement agreements. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year for the County amount to \$1,591.

The County has \$495,588 in delinquent accounts receivable at December 31, 2024.

The monies loaned to the Richland County Agricultural Society for the building improvement to various structures (\$500,000 from the general fund), \$91,584 of which is due in more than one year; are classified as loans receivable in the general fund on the County financial statements and are also considered collectible in full.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 6 - RECEIVABLES – (Continued)**

A summary of the principal items of intergovernmental receivables is as follows:

**Governmental activities:**

Mental Health Grants and Subsidies	\$ 2,110,992
Motor Vehicle Distribution	1,891,025
Children's Services Grants and Subsidies	2,901,230
Gasoline and Excise Tax	1,918,198
DD Grants and Subsidies	403,104
Homestead and Rollback	1,044,571
Public Assistance Grants and Subsidies	1,027,924
Local Government and Local Government Revenue Assistance	1,021,188
Casino Tax	903,865
Miscellaneous	326,679
<b>Total</b>	<b><u>\$ 13,548,776</u></b>

Receivables and payables are recorded to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

Using this criterion, the County has elected not to record child support arrearages within the special revenue and custodial fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

**NOTE 7 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2024, the County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has \$25,000 deductible.

Coverage provided by CORSA is as follows:

General liability	\$1,000,000
Law enforcement professional liability	1,000,000
Public officials errors and omissions liability	1,000,000
Automobile liability	1,000,000
Uninsured/Underinsured motorists liability	250,000
Ohio stop gap (Additional Workers' Compensation Coverage)	1,000,000
Property	281,766,657
Equipment	100,000,000
Crime	1,000,000
Excess liability	5,000,000
Medical professional liability	3,000,000
Sewer line coverage	55,949,253
Electric data processing	250,000

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 7 - RISK MANAGEMENT – (Continued)**

With the exceptions of health insurance and workers' compensation, all insurance is held with CORSA (See Note 20). Settled claims have not exceeded this public risk sharing pool coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. The County pays all elected officials' bonds by statute.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs.

In 2024, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Incorporated (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance Internal Service fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$125,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

**NOTE 8 - ENCUMBRANCES**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds (not already included in payables) were as follows:

<u>Governmental Funds:</u>	<u>Year-End</u>
	<u>Encumbrances</u>
General	\$ 157,024
Mental Health Board	9,691
Board of Developmental Disabilities	-
Public Assistance	12,064
Nonmajor Governmental Funds	<u>181,879</u>
 Total	 <u>\$ 360,658</u>

**NOTE 9 - TAX ABATEMENT DISCLOSURE**

***Community Reinvestment Area (CRA)***

Pursuant to Ohio Revised Code Chapter 5709, six subdivisions of the County have established Community Reinvestment Areas. Abatements are obtained through application by the property owner, including proof that the improvements have been made. The amount of the abatement is a reduction in taxable assessed valuation.

***Enterprise Zone Tax Exemptions***

Pursuant to Ohio Revised Code Chapter 5709, three subdivisions of the County have established an Enterprise Zone. Abatements are obtained through application by the property owner, including proof that the improvements have been made. The amount of the abatement is a reduction of the taxable assessed valuation thus reducing the recipient's tax bill.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

## **NOTE 9 - TAX ABATEMENT DISCLOSURE - (Continued)**

County property taxes revenues were reduced as follows under the agreements entered into by overlapping governments:

Overlapping District	Amount
<i>Community Reinvestment Area (CRA)</i>	
City of Mansfield	\$ 89,995
City of Ontario	22,057
City of Shelby	37,428
Village of Bellville	7,292
Village of Butler	5,725
Village of Lexington	39,713
Washington Township	10,579
<i>Enterprise Zone Tax Exemptions</i>	
City of Mansfield	35,625
City of Shelby	5,865
Village of Lexington	31,299
Total	\$ 285,578

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**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 10 - FUND BALANCES**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

Fund balance	General	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Federal Grants	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>								
Inventory	\$ 217,904	\$ 3,701	\$ 83,792	\$ 6,001	\$ 13,915	\$ -	\$ 499,193	\$ 824,506
Prepads	371,562	-	9,712	2,292	-	-	-	383,566
Loans	91,584	-	-	-	-	-	-	91,584
Interfund receivable	485,000	-	-	-	-	-	-	485,000
Unclaimed funds	1,284,646	-	-	-	-	-	-	1,284,646
<b>Total nonspendable</b>	<b>2,450,696</b>	<b>3,701</b>	<b>93,504</b>	<b>8,293</b>	<b>13,915</b>	<b>-</b>	<b>499,193</b>	<b>3,069,302</b>
<b>Restricted:</b>								
Mental health board	-	6,651,833	-	-	-	-	-	6,651,833
Developmental disabilities board	-	-	26,932,784	-	-	-	-	26,932,784
Public assistance	-	-	-	1,359,094	-	-	-	1,359,094
Children's services	-	-	-	-	7,735,206	-	-	7,735,206
Debt service	-	-	-	-	-	-	6,519,592	6,519,592
Street repair and maintenance	-	-	-	-	-	-	3,253,648	3,253,648
Court operations	-	-	-	-	-	-	2,251,968	2,251,968
Public safety operations	-	-	-	-	-	-	1,486,578	1,486,578
Dayspring county home	-	-	-	-	-	-	2,004,854	2,004,854
Child support enforcement	-	-	-	-	-	-	762,682	762,682
Real estate collections	-	-	-	-	-	-	1,287,249	1,287,249
Voting equipment	-	-	-	-	-	-	227,376	227,376
Other operations	33,311	-	-	-	-	170,277	3,673,349	3,876,937
Capital improvements	-	-	-	-	-	-	1,905,063	1,905,063
<b>Total restricted</b>	<b>33,311</b>	<b>6,651,833</b>	<b>26,932,784</b>	<b>1,359,094</b>	<b>7,735,206</b>	<b>170,277</b>	<b>23,372,359</b>	<b>66,254,864</b>
<b>Committed:</b>								
Sheriff operations	-	-	-	-	-	-	106,218	106,218
Parks and recreation	-	-	-	-	-	-	108,910	108,910
Other operations	-	-	-	-	-	-	13,203	13,203
<b>Total committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>228,331</b>	<b>228,331</b>
<b>Assigned:</b>								
General operations	5,056,120	-	-	-	-	-	-	5,056,120
Capital improvements	-	-	-	-	-	-	1,146,119	1,146,119
<b>Total assigned</b>	<b>5,056,120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,146,119</b>	<b>6,202,239</b>
<b>Unassigned (deficit)</b>	<b>32,504,218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(180,110)</b>	<b>32,324,108</b>
<b>Total fund balances</b>	<b>\$ 40,044,345</b>	<b>\$ 6,655,534</b>	<b>\$ 27,026,288</b>	<b>\$ 1,367,387</b>	<b>\$ 7,749,121</b>	<b>\$ 170,277</b>	<b>\$ 25,065,892</b>	<b>\$ 108,078,844</b>

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 10 - FUND BALANCES - (Continued)**

In addition to the above fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to provide options to respond to unexpected issues and afford a buffer against shocks and other forms of risk such as revenue volatility, unexpected infrastructure failure, or disaster situations. Expenditures of a recurring nature are not addressed through the use of this arrangement. The County Commissioners authorized the funding of this arrangement as resources become available in the general fund. The reserve money shall not exceed five percent of the revenue credited to the general fund in the preceding fiscal year. The balance in the reserve at December 31, 2024, is \$7,909,534.

**NOTE 11 - DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury.

Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 11 - DEPOSITS AND INVESTMENTS - (Continued)**

6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following;
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
  - b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature no later than three years from the date of purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 11 - DEPOSITS AND INVESTMENTS - (Continued)**

**Investments**

Investments are reported at fair value. As of December 31, 2024, the County had the following investments:

<u>Measurement/ Investment type</u>	<u>Measurement Amount</u>	<u>Maturity</u>	<u>Standard &amp; Poor's Rating</u>	<u>Percent of Total Investments</u>
<i>Net Asset Value Per Share:</i>				
STAR Ohio	\$ 14,758,736	51.3 Days	AAAm	N/A
<i>Fair Value - Level One Inputs:</i>				
U.S Treasury Note	44,237,991	Less than five years	AA+	34.05
U.S Treasury Bonds	3,403,016	Less than five years	AA+	2.62
Money Market Mutual Funds	158,407	Less than one year	AAAm	0.12
Total Fair Value - Level One Inputs	<u>47,799,414</u>			
<i>Fair Value - Level Two Inputs:</i>				
Commercial Paper	1,648,322	Less than five years	A-1	1.27
AGM	2,523,208	Less than five years	N/A	1.94
PEFCO	3,203,876	Less than five years	AA+	2.47
Federal Farm Credit Bank Bonds	28,132,679	Less than five years	AA+	21.66
Federal National Mortgage Association Notes	5,844,954	Less than five years	AA+	4.5
Federal Home Loan Mortgage Corporation Notes	4,426,561	Less than five years	AA+	3.41
Federal Home Loan Bank Bonds	15,500,564	Less than five years	AA+	11.93
Local Government Bonds	1,591,858	Less than five years	AAA	1.23
Negotiable CDs	1,704,855	Less than five years	N/A	1.31
Corporate Bonds	2,433,110	Less than five years	AA/AA+	1.87
Foreign Bonds	342,496	Less than five years	AA-	0.26
Total Fair Value - Level Two Inputs	<u>67,352,483</u>			
Total Investments	<u>\$ 129,910,633</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2024. The U.S. Treasury Notes, U.S. Treasury Bonds, and Money Market Mutual Fund are measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 11 - DEPOSITS AND INVESTMENTS - (Continued)**

**Interest Rate Risk** As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity.

**Custodial Credit Risk** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, Mutual Fund and Commercial Paper are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

**Concentration of Credit Risk** The County follows State statute that limits investments in commercial paper and bankers' acceptances to 25 percent of the interim monies available for investment at any one time. The County's investment policy also limits one type of investment to no more than 70 percent of the County's portfolio.

**Foreign Currency Risk** Foreign Currency Risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The County's investment policy states foreign notes must be rated at the time of purchase in one of the three highest categories by two nationally recognized standard rating services. All interest and principal shall be denominated and payable in United States dollars. The notes must be backed by the full faith and credit of the foreign nation and there can be no prior history of default. The maturity of foreign notes cannot exceed five years from purchase and in total, they cannot exceed one percent of the County's total average portfolio. The County's exposure to foreign currency risk is as follows:

Investment	Currency	Maturity	Fair Value (In US dollars)
State of Israel Notes	Israeli New Sheqel	10/1/2025	\$ 342,496

**NOTE 12 - COMPENSATED ABSENSES**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave is paid, up to a maximum of 30 to 75 days, depending on the department and length of service, to employees who retire.

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

***Net Pension Liability (Asset) and Net OPEB Asset***

The net pension liability (asset) and the net OPEB asset reported on the statement of net position represents a liability or asset to employees for pensions and OPEB, respectively.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 13 - DEFINED BENEFIT PENSION PLANS – (Continued)**

Pensions and OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period.

The net pension/OPEB (asset) represents the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB (asset). Resulting adjustments to the net pension/OPEB (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension/OPEB (asset) on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

The remainder of this note includes the pension disclosures. See Note 14 for the OPEB disclosures.

***Plan Description - Ohio Public Employees Retirement System (OPERS)***

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. As of December 31, 2023, the consolidation has not been executed. (The latest information available.) Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 13 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group.

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Traditional plan state and local members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 13 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the member's original base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3.00%. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20.00% each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 13 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local			
	Traditional	Combined	Public Safety	Law Enforcement
<b>2024 Statutory Maximum Contribution Rates</b>				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
<b>2024 Actual Contribution Rates</b>				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	2.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

\* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

\*\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

\*\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

\*\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$6,498,925 for 2024. Of this amount, \$917,692 is reported as intergovernmental payable.

***Plan Description - State Teachers Retirement System (STRS)***

Plan Description - Licensed teachers participate in STRS, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS website at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans: a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined (CO) Plan. Benefits are established by Ohio Revised Code Chapter 3307.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 13 - DEFINED BENEFIT PENSION PLANS - (Continued)**

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. The calculation is 2.2% of final average salary for the five highest years of earnings multiplied by all years of credited service. Effective Aug. 1, 2023, any member can retire with unreduced benefits with 34 years of services credit at any age; or five years of service credit and age 65. Effective June 1, 2025 - July 1, 2027, any member can retire with unreduced benefits with 33 years of service credit at any age; or five years of service credit and age 65. Effective on or after Aug. 1, 2027, any member can retire with unreduced benefits with 34 years of service credit at any age; or five years of service credit and age 65.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits effective Aug. 1, 2023, can retire with 29 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2025 - July 1, 2027, retirement eligibility for reduced benefits is 28 years of service credit at any age; or five years of service credit and age 60. Effective on or after Aug. 1, 2027, retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

The DC Plan allows members to place all of their member contributions and 11.09% of the 14% employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 2.91% of the 14% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12% of the 14% member rate is deposited into the member's DC account and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

New members who choose the DC Plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS Ohio plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS Ohio bearing the risk of investment gain or loss on the account. STRS Ohio therefore has included all three plan options in the GASB 68 schedules of employer allocations and pension amounts by employer.

A DB or Combined Plan member with five or more years of credited service, who is determined to be disabled, may qualify for a disability benefit. New members, on or after July 1, 2013, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance.

**Funding Policy** - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2024 employer and employee contribution rate of 14% was equal to the statutory maximum rates. For 2024, the full employer contribution was allocated to pension.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 13 - DEFINED BENEFIT PENSION PLANS - (Continued)**

The County's had no contractually required contribution to STRS for 2024.

***Net Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability (asset) for OPERS was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and pension expense:

	OPERS - Traditional	OPERS - Combined	STRS	Total
Proportion of the net pension liability/asset prior measurement date	0.272576%	0.219658%	0.000678%	
Proportion of the net pension liability/asset current measurement date	<u>0.264994%</u>	<u>0.228139%</u>	<u>0.000016%</u>	
Change in proportionate share	<u>-0.007582%</u>	<u>0.008481%</u>	<u>-0.000662%</u>	
Proportionate share of the net pension liability	\$ 69,376,566	\$ -	\$ 3,059	\$ 69,379,625
Proportionate share of the net pension (asset)	-	(632,769)	-	(632,769)
Pension expense	6,684,262	46,475	(173,639)	6,557,098

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 13 - DEFINED BENEFIT PENSION PLANS - (Continued)**

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	STRS	Total
<b>Deferred outflows of resources</b>				
Differences between expected and actual experience	\$ 1,133,900	\$ 25,642	\$ 194	\$ 1,159,736
Net difference between projected and actual earnings on pension plan investments	14,003,151	102,915	-	14,106,066
Changes of assumptions	-	23,484	141	23,625
Contributions subsequent to the measurement date	6,376,971	121,954	-	6,498,925
<b>Total deferred outflows of resources</b>	<b><u>\$ 21,514,022</u></b>	<b><u>\$ 273,995</u></b>	<b><u>\$ 335</u></b>	<b><u>\$ 21,788,352</u></b>
 <b>Deferred inflows of resources</b>				
Differences between expected and actual experience	\$ -	\$ 62,587	\$ 2	\$ 62,589
Net difference between projected and actual earnings on pension plan investments	-	-	260	260
Changes of assumptions	-	-	107	107
Changes in employer's proportionate percentage/ difference between employer contributions	950,336	-	187,522	1,137,858
<b>Total deferred inflows of resources</b>	<b><u>\$ 950,336</u></b>	<b><u>\$ 62,587</u></b>	<b><u>\$ 187,891</u></b>	<b><u>\$ 1,200,814</u></b>

\$6,498,925 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction/increase to the net pension liability/asset in the year ending December 31, 2025.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 13 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	STRS	Total
2025	\$ 2,780,930	\$ 15,704	\$ (99,387)	\$ 2,697,247
2026	4,463,758	28,310	(30,747)	4,461,321
2027	8,936,019	59,305	(31,104)	8,964,220
2028	(1,993,992)	(17,031)	(26,318)	(2,037,341)
2029	-	1,722	-	1,722
Thereafter	-	1,443	-	1,443
<b>Total</b>	<b><u>\$ 14,186,715</u></b>	<b><u>\$ 89,453</u></b>	<b><u>\$ (187,556)</u></b>	<b><u>\$ 14,088,612</u></b>

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2023, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2023, compared to the December 31, 2022 actuarial valuation, are presented below.

Wage inflation	
Current measurement date	2.75%
Prior measurement date	2.75%
Future salary increases, including inflation	
Current measurement date	2.75% to 10.75% including wage inflation
Prior measurement date	2.75% to 10.75% including wage inflation
COLA or ad hoc COLA	
Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 2.30%, simple through 2024, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2023, then 2.05% simple
Investment rate of return	
Current measurement date	6.90%
Prior measurement date	6.90%
Actuarial cost method	Individual entry age

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 13 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 11.20% for 2023.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant.

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed income	24.00 %	2.85 %
Domestic equities	21.00	4.27
Real estate	13.00	4.46
Private equity	15.00	7.52
International equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	100.00 %	

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 13 - DEFINED BENEFIT PENSION PLANS - (Continued)**

**Discount Rate** - The discount rate used to measure the total pension liability was 6.90% for the Traditional Pension Plan, Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate**  
- The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 6.90%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.90%) or one-percentage-point higher (7.90%) than the current rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 109,217,358	\$ 69,376,566	\$ 36,240,606
Combined Plan	(382,896)	(632,769)	(829,607)

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2024 and June 30, 2023, actuarial valuations are presented below:

	June 30, 2024	June 30, 2023
Inflation	2.50%	2.50%
Projected salary increases	Varies by service from 2.50% to 8.50%	Varies by service from 2.50% to 8.50%
Investment rate of return	7.00%, net of investment expenses, including inflation	7.00%, net of investment expenses, including inflation
Discount rate of return	7.00%	7.00%
Payroll increases	3.00%	3.00%
Cost-of-living adjustments (COLA)	0.00%	0.00%

For the June 30, 2024 actuarial valuation, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For the prior measurement date, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 13 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Actuarial assumptions used in the June 30, 2024 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation*	Long-Term Expected Real Rate of Return **
Domestic Equity	26.00 %	6.90 %
International Equity	22.00	7.70
Alternatives	19.00	9.10
Fixed Income	22.00	4.50
Real Estate	10.00	5.10
Liquidity Reserves	1.00	2.40
Total	<u><u>100.00 %</u></u>	

\* Final target weights reflected at October 1, 2022.

\*\*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.40% and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rates described previously. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2024.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following table represents the proportionate share of the net pension liability as of June 30, 2024, calculated using the current period discount rate assumption of 7.00%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption:

	Current		
	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net pension liability	\$ 4,935	\$ 3,059	\$ 1,473

**Assumption and Benefit Changes Since the Prior Measurement Date** - The discount rate remained at 7.00% for June 30, 2024 valuation.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 14 - POSTEMPLOYMENT BENEFITS**

***Net OPEB Asset***

See Note 13 for a description of the net OPEB asset.

***Plan Description - Ohio Public Employees Retirement System (OPERS)***

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

**Age 65 or older Retirees** Minimum of 20 years of qualifying service credit

**Age 60 to 64 Retirees** Based on the following age-and-service criteria:

**Group A** 30 years of total service with at least 20 years of qualified health care service credit;

**Group B** 31 years of total service credit with at least 20 years of qualified health care service credit;

**Group C** 32 years of total service credit with at least 20 years of qualified health care service credit.

**Age 59 or younger** Based on the following age-and-service criteria:

**Group A** 30 years of qualified health care service credit;

**Group B** 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52;

**Group C** 32 years of qualified health care service credit and at least age 55.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 14 - POSTEMPLOYMENT BENEFITS - (Continued)**

Retirees who do not meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022, as summarized in the following table:

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i>	<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i>	<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
<b>January 1, 2015 through</b> <b>December 31, 2021</b>	<b>January 1, 2015 through</b> <b>December 31, 2021</b>	<b>January 1, 2015 through</b> <b>December 31, 2021</b>
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51.00% and 90.00% of the base allowance for both non-Medicare and Medicare retirees.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50.00% of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10.00% each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20.00% per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 14 - POSTEMPLOYMENT BENEFITS - (Continued)**

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

**Funding Policy** - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, state and local employers contributed at a rate of 14.00% of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a 2.00% allocation to health care for the Combined Plan which has continued through 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2024 was 4.00%. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$20,326 for 2024. Of this amount, \$2,870 is reported as intergovernmental payable.

***Plan Description - State Teachers Retirement System (STRS)***

**Plan Description** - The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

**Funding Policy** - Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14% of covered payroll. For 2024, STRS did not allocate any employer contributions to post-employment health care.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 14 - POSTEMPLOYMENT BENEFITS - (Continued)**

***Net OPEB Assets, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB***

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB asset was measured as of June 30, 2024, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the net OPEB liability			
prior measurement date	0.265298%	0.000678%	
Proportion of the net OPEB liability/asset			
current measurement date	<u>0.258086%</u>	<u>0.000016%</u>	
Change in proportionate share	<u>-0.007212%</u>	<u>-0.000662%</u>	
Proportionate share of the net OPEB asset	(2,329,287)	(302)	(2,329,589)
OPEB expense	(351,469)	1,743	(349,726)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
<b>Deferred outflows of resources</b>			
Differences between expected and actual experience	\$ -	\$ 13	\$ 13
Net difference between projected and actual earnings on OPEB plan investments	1,398,867	-	1,398,867
Changes of assumptions	599,675	36	599,711
Changes in employer's proportionate percentage/difference between employer contributions	912	6,481	7,393
Contributions subsequent to the measurement date	20,326	-	20,326
<b>Total deferred outflows of resources</b>	<b><u>\$ 2,019,780</u></b>	<b><u>\$ 6,530</u></b>	<b><u>\$ 2,026,310</u></b>

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 14 - POSTEMPLOYMENT BENEFITS - (Continued)**

	OPERS	STRS	Total
<b>Deferred inflows of resources</b>			
Differences between expected and actual experience	\$ 331,524	\$ 37	\$ 331,561
Net difference between projected and actual earnings on OPEB plan investments	- -	11 11	
Changes of assumptions	1,001,291	135	1,001,426
Changes in employer's proportionate percentage/difference between employer contributions	20,139	1,111	21,250
Total deferred inflows of resources	<u><u>\$ 1,352,954</u></u>	<u><u>\$ 1,294</u></u>	<u><u>\$ 1,354,248</u></u>

\$20,326 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction/increase to the net OPEB liability in the year ending December 31, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2025	\$ (78,661)	\$ 1,929	\$ (76,732)
2026	108,614	179	108,793
2027	1,088,895	583	1,089,478
2028	(472,348)	682	(471,666)
2029	- -	690	690
Thereafter	- -	1,173	1,173
<b>Total</b>	<b><u><u>\$ 646,500</u></u></b>	<b><u><u>\$ 5,236</u></u></b>	<b><u><u>\$ 651,736</u></u></b>

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 14 - POSTEMPLOYMENT BENEFITS - (Continued)**

The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	
Current measurement date	2.75%
Prior Measurement date	2.75%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75%
	including wage inflation
Prior Measurement date	2.75 to 10.75%
	including wage inflation
Single Discount Rate:	
Current measurement date	5.70%
Prior Measurement date	5.22%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	3.77%
Prior Measurement date	4.05%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2038
Prior Measurement date	5.50% initial, 3.50% ultimate in 2036
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.00% for 2023.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 14 - POSTEMPLOYMENT BENEFITS - (Continued)**

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System's primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)	
Fixed Income	37.00 %	2.82	%
Domestic equities	25.00	4.27	
Real Estate Investment Trusts (REITs)	5.00	4.68	
International equities	25.00	5.16	
Risk parity	3.00	4.38	
Other investments	5.00	2.43	
<b>Total</b>	<b>100.00 %</b>		

**Discount Rate** - A single discount rate of 5.70% was used to measure the total OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22%. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.77%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate**  
- The following table presents the proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 5.70%, as well as what the proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (4.70%) or one-percentage-point higher (6.70%) than the current rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net OPEB liability/(asset)	\$ (1,280,106)	\$ (2,329,287)	\$ (5,319,150)

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 14 - POSTEMPLOYMENT BENEFITS - (Continued)**

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate** - Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health care cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	Current Health Care Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB (asset)	\$ (2,426,007)	\$ (2,329,287)	\$ (2,219,539)

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2024 actuarial valuation, compared with June 30, 2023 actuarial valuation, are presented below:

	June 30, 2024		June 30, 2023	
	Initial	Ultimate	Initial	Ultimate
Projected salary increases	Varies by service from 2.50% to 8.50%		Varies by service from 2.50% to 8.50%	
Investment rate of return	7.00%, net of investment expenses, including inflation		7.00%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Discount rate of return	7.00%		7.00%	
Blended discount rate of return	N/A		N/A	
Health care cost trends				
Medical				
Pre-Medicare	7.50%	3.94%	7.50%	4.14%
Medicare	-112.22%	3.94%	-10.94%	4.14%
Prescription Drug				
Pre-Medicare	8.00%	3.94%	-11.95%	4.14%
Medicare	-15.14%	3.94%	1.33%	4.14%

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 14 - POSTEMPLOYMENT BENEFITS - (Continued)**

For the June 30, 2024 actuarial valuation, for healthy retirees the post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For the prior measurement date, for healthy retirees the post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2024 valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

***Assumption Changes Since the Prior Measurement Date*** - The discount rate remained unchanged at 7.00% for the June 30, 2024 valuation.

***Benefit Term Changes Since the Prior Measurement Date*** - Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2025. The larger Medicare trends for Years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2028.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation*	Long-Term Expected Real Rate of Return **
Domestic Equity	26.00 %	6.90 %
International Equity	22.00	7.70
Alternatives	19.00	9.10
Fixed Income	22.00	4.50
Real Estate	10.00	5.10
Liquidity Reserves	1.00	2.40
Total	<u><u>100.00 %</u></u>	

\* Final target weights reflected at October 1, 2022.

\*\* 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.40% and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 14 - POSTEMPLOYMENT BENEFITS - (Continued)**

**Discount Rate** - The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on health care fund investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2024.

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate** - The following table represents the net OPEB asset as of June 30, 2024, calculated using the current period discount rate assumption of 7.00%, as well as what the proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption. Also shown is the proportionate share of the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	Current		
	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net OPEB (asset)	\$ (245)	\$ (302)	\$ (351)
<hr/>			
County's proportionate share of the net OPEB (asset)	Current		
	1% Decrease	Trend Rate	1% Increase
	\$ (354)	\$ (302)	\$ (239)

**NOTE 15 - INTERFUND TRANSACTIONS**

Interfund receivables/payables balances at December 31, 2024, consist of the following individual fund receivables and payables:

	Other				Total
	General	Children's Services	Governmental Funds	Interfund Payable	Interfund
Public Assistance	\$ -	\$ 26,253	\$ -	\$ 26,253	
Other Governmental Funds	<u>594,432</u>	<u>-</u>	<u>7,308</u>	<u>601,740</u>	
<b>Total Interfund Receivable</b>	<b><u>\$ 594,432</u></b>	<b><u>\$ 26,253</u></b>	<b><u>\$ 7,308</u></b>	<b><u>\$ 627,993</u></b>	

The Public Assistance fund owed a total of \$26,253 to Children's Services for services provided for various programs. All interfund balances will be repaid within one year.

On January 30, 2020, the general obligation debt service fund issued \$1,075,000 of manuscript bonds which were purchased by the general fund. The bonds were used to finance various public infrastructure projects. The bonds have an interest rate of 2.80 percent and are due on January 30, 2027.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 15 - INTERFUND TRANSACTIONS - (Continued)**

As of December 31, 2024, the bonds had a balance of \$485,000, which was an interfund receivable in the general fund and an interfund payable in the general obligation debt service fund. Principal and interest requirements to retire the bonds outstanding at December 31, 2024, are as follows:

<u>Year Ending</u>		
<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 160,000	\$ 13,580
2026	160,000	9,100
2027	165,000	4,620
Total	<u>\$ 485,000</u>	<u>\$ 27,300</u>

Interfund transfers for the year ended December 31, 2024, consisted of the following:

Transfer To:	Transfer From:			
	Mental Other			
	General		Health	Governmental
	Fund	Fund	Funds	Total
Federal Grants	\$ 174,001	\$ -	\$ -	\$ 174,001
Other Governmental Funds	-	500,000	15,000	515,000
Total	<u>\$ 174,001</u>	<u>\$ 500,000</u>	<u>\$ 15,000</u>	<u>\$ 689,001</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The majority of transfers between other governmental funds are between general obligation debt retirement fund to account for portions of debt service payments owed by other governmental special revenue and capital projects funds.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 16 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2024, was as follows:

<b><u>Governmental activities:</u></b>	<b>Balance</b>	<b>1/1/24</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b>	<b>12/31/24</b>
<i>Capital assets, not being depreciated/amortized:</i>						
Land	\$ 2,807,581	\$ -	\$ -	\$ 2,807,581		
Construction in progress	- -	1,433,447	- -	1,433,447		
Total capital assets, not being depreciated/amortized	<u>2,807,581</u>	<u>1,433,447</u>	<u>- -</u>	<u>4,241,028</u>		
<i>Capital assets, being depreciated/amortized:</i>						
Land improvements	815,959	- -	- -	815,959		
Buildings	67,962,917	- -	- -	67,962,917		
Machinery and equipment	27,302,606	482,270	(108,747)	27,676,129		
Infrastructure	141,498,046	10,110,085	(885,896)	150,722,235		
Intangible right to use:						
Leased buildings	1,680,914	- -	- -	1,680,914		
Total capital assets, being depreciated/amortized	<u>239,260,442</u>	<u>10,592,355</u>	<u>(994,643)</u>	<u>248,858,154</u>		
<i>Less: accumulated depreciation/amortization:</i>						
Land improvements	(423,063)	(34,913)	- -	(457,976)		
Buildings	(39,575,516)	(1,450,327)	- -	(41,025,843)		
Machinery and equipment	(24,070,369)	(933,980)	91,430	(24,912,919)		
Infrastructure	(79,107,056)	(3,686,063)	885,896	(81,907,223)		
Intangible right to use:						
Leased buildings	(1,460,654)	(37,354)	- -	(1,498,008)		
Total accumulated depreciation/amortization	<u>(144,636,658)</u>	<u>(6,142,637)</u>	<u>977,326</u>	<u>(149,801,969)</u>		
Total capital assets, being depreciated/amortized net	<u>94,623,784</u>	<u>4,449,718</u>	<u>(17,317)</u>	<u>99,056,185</u>		
Governmental activities capital assets, net	<u>\$ 97,431,365</u>	<u>\$ 5,883,165</u>	<u>\$ (17,317)</u>	<u>\$ 103,297,213</u>		

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 16 - CAPITAL ASSETS - (Continued)**

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government:

Legislative and executive	\$ 512,474
Judicial	86,204
Public safety	817,774
Public works	3,806,351
Health	580,060
Human services	332,282
Conservation and recreation	<u>7,492</u>

Total depreciation/amortization expense - governmental activities \$ 6,142,637

<u>Business-type activities:</u>	<u>Balance</u>	<u>1/1/24</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u>
<i>Capital assets, not being depreciated:</i>					
Land	\$ 91,328	\$ -	\$ -	\$ 91,328	
Total capital assets, not being depreciated	<u>91,328</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,328</u>
<i>Capital assets, being depreciated:</i>					
Buildings	6,539,587	-	-	-	6,539,587
Machinery and equipment	858,104	-	-	-	858,104
Infrastructure	<u>44,245,130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,245,130</u>
Total capital assets, being depreciated	<u>51,642,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,642,821</u>
<i>Less: accumulated depreciation:</i>					
Buildings	(5,338,300)	(145,324)	-	-	(5,483,624)
Machinery and equipment	(774,445)	(20,615)	-	-	(795,060)
Infrastructure	<u>(33,958,077)</u>	<u>(1,160,466)</u>	<u>-</u>	<u>-</u>	<u>(35,118,543)</u>
Total accumulated depreciation	<u>(40,070,822)</u>	<u>(1,326,405)</u>	<u>-</u>	<u>-</u>	<u>(41,397,227)</u>
Total capital assets, being depreciated net	<u>11,571,999</u>	<u>(1,326,405)</u>	<u>-</u>	<u>-</u>	<u>10,245,594</u>
Business-type activities capital assets, net	<u>\$ 11,663,327</u>	<u>\$ (1,326,405)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,336,922</u>

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 17 - LONG-TERM DEBT**

The original issue date, interest rate and original issuance amount for the County's long-term debt follows:

	Original Issue Date	Original Interest Rate	Original Issue Amount
<b>Governmental Activities:</b>			
<b>General Obligation Bonds:</b>			
Various Purposes Improvement and Refunding	2016	2.0 - 3.5 %	\$ 1,825,000
Various Purposes Improvement and Refunding	2019	2.0 - 4.0 %	5,061,177
Various Purposes Improvement and Refunding	2020	0.61 - 3.91 %	13,090,000
<b>OPWC Loans from Direct Borrowings:</b>			
Amoy-Ganges and Franklin Church Road	2011	0.00%	213,865
Bridge Replacement 2013	2014	0.00%	230,000
Hulit Road and Bridge Improvement	2019	0.00%	149,219
Noble, Free, and Washington Road Improvements	2024	0.00%	250,000
<b>Business-Type Activity:</b>			
<b>General Obligation Bonds:</b>			
Various Purpose Refunding 2016	2016	2.0 - 3.5 %	2,090,000
Various Purpose Refunding 2020	2020	0.61 - 3.91 %	1,965,000
<b>OPWC Loans from Direct Borrowings:</b>			
Sewer Improvement Loan	2007	0.00%	295,000
Harpcrest Heights Sewer Loan	2010	0.00%	137,869
Country Meadows Sewer Loan	2013	0.00%	156,236

**Richland County, Ohio**  
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**NOTE 17 - LONG-TERM DEBT - (Continued)**

Due to the implementation of GASB No. 101 (see Note 3 for detail), the County has restated compensated absences as of December 31, 2023 which is reflected in the schedule below. Changes in the County's long-term obligations during the year consisted of the following:

<b>Governmental Activities:</b>	Restated Balance 12/31/2023			<b>Balance 12/31/2024</b>	Amount Due Within One Year	
	<b>Additions</b>	<b>Reductions</b>				
<b><u>General Obligation Bonds:</u></b>						
Various Purposes Improvement and Refunding 2016						
Serial bonds	\$ 890,000	\$ -	\$ (95,000)	\$ 795,000	\$ 100,000	
Term bonds	235,000	-	-	235,000	-	
Unamortized Premium	5,892	-	(1,026)	4,866	-	
Various Purposes Improvement and Refunding 2019						
Serial bonds	3,730,000	-	(315,000)	3,415,000	325,000	
Unamortized Premium	429,394	-	(38,806)	390,588	-	
Various Purposes Improvement and Refunding 2020						
Serial bonds	5,020,000	-	(980,000)	4,040,000	990,000	
Term bonds	5,830,000	-	-	5,830,000	-	
Total general obligation bonds	<u>16,140,286</u>	<u>-</u>	<u>(1,429,832)</u>	<u>14,710,454</u>	<u>1,415,000</u>	
<b><u>OPWC Loans from Direct Borrowings:</u></b>						
OPWC Amoy-Ganges and Franklin Church						
Road Loan	96,238	-	(10,693)	85,545	10,693	
OPWC Bridge Replacement Loan - 2013	132,250	-	(11,500)	120,750	11,500	
OPWC Hulit Road and Bridge Improvement	119,377	-	(7,461)	111,916	7,461	
OPWC Noble Road, Free Road, and Washington Road Improvements						
Washington Road Improvements	-	250,000	-	250,000	17,857	
Total OPWC Loans	<u>347,865</u>	<u>250,000</u>	<u>(29,654)</u>	<u>568,211</u>	<u>47,511</u>	
<b><u>Other General Long-Term Obligations:</u></b>						
Lease payable	1,646,763	-	(2,330)	1,644,433	2,581	
Compensated absences	<u>9,973,242</u>	<u>420,963</u>	<u>-</u>	<u>10,394,205</u>	<u>4,096,118</u>	
Total other long-term obligations	<u>11,620,005</u>	<u>420,963</u>	<u>(2,330)</u>	<u>12,038,638</u>	<u>4,098,699</u>	
<b>Net Pension Liability:</b>						
STRS	146,056	-	(142,997)	3,059	-	
OPERS	80,390,807	-	(11,014,241)	69,376,566	-	
Total Net Pension Liability	<u>80,536,863</u>	<u>-</u>	<u>(11,157,238)</u>	<u>69,379,625</u>	<u>-</u>	
Net OPEB Liability	<u>1,670,093</u>	<u>-</u>	<u>(1,670,093)</u>	<u>-</u>	<u>-</u>	
Total governmental activities	<u>\$ 110,315,112</u>	<u>\$ 670,963</u>	<u>\$ (14,289,147)</u>	<u>\$ 96,696,928</u>	<u>\$ 5,561,210</u>	

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 17 - LONG-TERM DEBT - (Continued)**

<b>Business-type activities:</b>	Restated			<b>Balance 12/31/2024</b>	<b>Amount Due Within One Year</b>
	<b>Balance 12/31/2023</b>	<b>Additions</b>	<b>Reductions</b>		
<b><u>General Obligation Bonds</u></b>					
Various Purpose Refunding 2016					
Serial bonds	\$ 340,000	\$ -	\$ (50,000)	\$ 290,000	\$ 55,000
Term bonds	1,425,000	-	-	1,425,000	-
Unamortized Premium	3,407	-	(136)	3,271	-
Various Purpose Refunding 2020					
Serial bonds	560,000	-	(110,000)	450,000	110,000
Term bonds	1,150,000	-	-	1,150,000	-
Total general obligation bonds	<u>3,478,407</u>	<u>-</u>	<u>(160,136)</u>	<u>3,318,271</u>	<u>165,000</u>
<b><u>OPWC Loans - Direct Borrowing</u></b>					
Sewer Improvement Loan	137,491	-	(9,833)	127,658	9,833
Harpcrest Heights Sewer Loan	58,590	-	(6,893)	51,697	6,893
Country Meadows Sewer Loan	74,210	-	(7,812)	66,398	7,812
Total OPWC loans from direct borrowing	<u>270,291</u>	<u>-</u>	<u>(24,538)</u>	<u>245,753</u>	<u>24,538</u>
<b><u>Other Long-Term Obligations</u></b>					
Compensated absences	76,774	-	(14,414)	62,360	24,052
Asset Retirement Obligation	<u>3,452,917</u>	<u>125,789</u>	<u>-</u>	<u>3,578,706</u>	<u>-</u>
Total other long-term obligations	<u>3,529,691</u>	<u>125,789</u>	<u>(14,414)</u>	<u>3,641,066</u>	<u>24,052</u>
Total business-type activities	<u>\$ 7,278,389</u>	<u>\$ 125,789</u>	<u>\$ (199,088)</u>	<u>\$ 7,205,090</u>	<u>\$ 213,590</u>

All general obligation bonds are supported by the full faith and credit of the County. These bonds are paid from the general obligation debt retirement fund.

On December 21, 2016, the County issued Various Purpose Improvement and Refunding general obligation bonds in the amount of \$3,915,000 at an average coupon rate of 4.37 percent over a 9.5-year period. Proceeds of \$3,915,000 were issued to refinance \$1,200,000 of the callable portion of 2007 Various Purpose Improvement and Refunding bonds, \$715,000 of the callable portion of 2011 Various Purpose Improvement and Refunding bonds and to retire \$2,000,000 of the Various Purpose notes for business-type activity.

The bonds were sold at a premium of \$17,433. A portion of the proceeds of \$1,781,547 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$1,700,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2024, \$1,200,000 of the defeased debt remained outstanding.

The 2016 Various Purpose Improvement and Refunding general obligation bonds maturing on or after December 1, 2027 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2026, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 17 - LONG-TERM DEBT - (Continued)**

The 2016 Various Purpose Improvement and Refunding term bonds maturing on December 1, 2029, 2036, 2040, 2046 are subject to mandatory sinking fund redemption, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue			
	\$ 350,000	\$ 355,000	\$ 335,000	\$ 620,000
2028	\$ 60,000	\$ -	\$ -	\$ -
2032	-	65,000	-	-
2033	-	70,000	-	-
2034	-	70,000	-	-
2035	-	75,000	-	-
2037	-	-	80,000	-
2038	-	-	80,000	-
2039	-	-	85,000	-
2041	-	-	-	95,000
2042	-	-	-	95,000
2043	-	-	-	100,000
2044	-	-	-	105,000
2045	-	-	-	110,000
Total	<u>\$ 60,000</u>	<u>\$ 280,000</u>	<u>\$ 245,000</u>	<u>\$ 505,000</u>
<i>Stated Maturity</i>	<i>12/1/2029</i>	<i>12/1/2036</i>	<i>12/1/2040</i>	<i>12/1/2046</i>

The remaining principal amount of the term bonds (\$290,000, \$75,000, \$90,000, and \$115,000) will mature at the stated maturity.

On December 19, 2019, the County issued Various Purpose Improvement and Refunding general obligation bonds in the amount of \$5,125,000 at an average coupon rate of 3.88 percent over an 8.4-year period. Proceeds of \$5,125,000 were issued to refinance \$3,331,177 of the callable portion of 2011 Various Purpose Improvement and Refunding bonds, \$2,170,000 of the callable portion of 2013 Various Purpose Improvement bonds to refinance \$63,823 of the callable portion of 2011 Various Purpose Improvement and Refunding bonds for business-type activity.

The bonds were sold at a premium of \$584,618. A portion of the proceeds of \$5,581,970 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$5,565,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. As of December 31, 2024, \$4,715,000 of the defeased debt remained outstanding.

Although the refunding will result in the recognition of an accounting loss of \$16,970, the County decreased its aggregate debt service payments by \$420,283 as a result of the advance refunding. The County also incurred an economic gain (difference between the present value of the old and new debt service payments) of \$360,824.

The 2019 Various Purpose Improvement and Refunding general obligation bonds maturing on or after December 1, 2029 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2028, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 17 - LONG-TERM DEBT - (Continued)**

On November 5, 2020, the County issued Various Purpose Refunding general obligation bonds in the amount of \$15,055,000 at an average coupon rate of 2.43 percent over a 9-year period. Proceeds of \$15,055,000 were issued to refinance \$7,130,000 of the callable portion of 2014 Correctional Facilities Refunding bonds, \$5,105,000 of the callable portion of 2015 Various Purpose Refunding bonds and \$1,830,000 of the callable portion of 2015 Various Purpose Refunding bonds for business-type activity.

Net proceeds of \$14,803,635 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various bonds. As a result, \$7,585,000 of these bonds are considered defeased and the liability for the refunded portion of these bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. As of December 31, 2024, \$6,520,000 of the defeased debt remained outstanding.

The 2020 Various Purpose Refunding general obligation bonds maturing on or after December 1, 2028 are subject to optional redemption at the direction of the County, either in whole or in part, on any date on or after December 1, 2027, in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

The 2020 Various Purpose Improvement and Refunding term bonds maturing on December 1, 2030, 2032, 2035, 2040 are subject to mandatory sinking fund redemption, at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue			
	\$ 1,415,000	\$ 1,475,000	\$ 1,815,000	\$ 2,275,000
2029	\$ 700,000	\$ -	\$ -	\$ -
2031	-	725,000	-	-
2033	-	-	590,000	-
2034	-	-	600,000	-
2036	-	-	-	635,000
2037	-	-	-	650,000
2038	-	-	-	530,000
2039	-	-	-	225,000
<b>Total</b>	<b>\$ 700,000</b>	<b>\$ 725,000</b>	<b>\$ 1,190,000</b>	<b>\$ 2,040,000</b>
<i>Stated Maturity</i>	<i>12/1/2030</i>	<i>12/1/2032</i>	<i>12/1/2035</i>	<i>12/1/2040</i>

The remaining principal amount of the term bonds (\$715,000, \$750,000, \$625,000, and \$235,000) will mature at the stated maturity.

The County has entered into contractual agreements for construction loans from the Ohio Public Works Commission (OPWC). Under the terms of these agreements, the OPWC will reimburse, advance or directly pay the construction costs of approved projects. The OPWC will capitalize administrative costs and construction interest and add to the total amount of the final loan. These loans are reflected as OPWC loans payable and are paid from road and bridge and sewer funds.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 17 - LONG-TERM DEBT - (Continued)**

The County's outstanding OPWC loans from direct borrowing and direct placements related to governmental activities and business-type were \$568,211 and \$245,753 respectively. These loans contain provisions that in the event of default (OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The lease obligation for the building will be paid from the developmental disabilities board fund as that department occupies the building.

The County has pledged sewer revenues, net of operating expenses, to repay the OPWC Sewer Improvement Loan, Harpcrest Heights Sewer Loan, and Country Meadows Loan in the sewer fund. The debt was issued for the purpose of making improvements to the County's sewer system and is payable solely from net revenues through 2037. Annual principal payments on the loan are expected to require less than eight percent of net revenues. The total principal remaining to be paid on the debt is \$245,753. Principal paid for the current year and total net revenues were \$24,538 and \$1,300,377 respectively.

The County pays obligations related to employee compensation from the fund benefitting from their service. There is no repayment schedule for the net pension liability. However, employer pension contributions are made from the general fund, mental health board, certificate of title, dog and kennel, developmental disabilities board, public assistance, motor vehicle license and gas tax, alternative sentencing, children's services, dayspring, child support enforcement agency, federal grants, state grants and sewer fund.

See additional information related to the asset retirement obligation in Note 18. The asset retirement obligation will be paid from sewer enterprise fund.

See additional information related to the lease payable in Note 19.

The following is a summary of the County's future annual debt service requirements:

Year	Governmental Activities					<i>From Direct Borrowings</i>	
	Serial Bonds		Term Bonds		OPWC Loans		
	Principal	Interest	Principal	Interest			
2025	\$ 1,415,000	\$ 389,732	\$ -	\$ -	\$ 47,511		
2026	1,440,000	360,367	-	-	47,511		
2027	1,465,000	327,467	-	-	47,511		
2028	1,400,000	269,758	5,000	23,150	47,511		
2029	170,000	81,400	810,000	181,954	47,511		
2030 - 2034	1,805,000	301,850	2,760,000	587,717	216,173		
2035 - 2039	555,000	33,600	2,255,000	234,984	114,483		
2040	-	-	235,000	7,496			
Total	<u>\$ 8,250,000</u>	<u>\$ 1,764,174</u>	<u>\$ 6,065,000</u>	<u>\$ 1,035,301</u>	<u>\$ 568,211</u>		

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 17 - LONG-TERM DEBT - (Continued)**

Year	Business-Type Activities				<i>From Direct Borrowings</i>	
	General Obligation					
	Serial Bonds		Term Bonds			
Year	Principal	Interest	Principal	Interest	OPWC Loan	
2025	\$ 165,000	\$ 103,229	\$ -	\$ -	\$ 24,538	
2026	170,000	100,094	-	-	24,538	
2027	165,000	96,570	-	-	24,538	
2028	115,000	33,091	55,000	59,925	24,538	
2029	-	-	180,000	89,055	24,537	
2030 - 2034	125,000	111,150	825,000	261,027	93,736	
2035 - 2039	-	-	805,000	216,070	29,328	
2040 - 2044	-	-	485,000	104,600	-	
2045 - 2046	-	-	225,000	13,600	-	
<b>Total</b>	<b>\$ 740,000</b>	<b>\$ 444,134</b>	<b>\$ 2,575,000</b>	<b>\$ 744,277</b>	<b>\$ 245,753</b>	

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2024, are an overall debt margin of \$87,659,428 and an unvoted debt margin of \$39,575,526.

**NOTE 18 - ASSET RETIREMENT OBLIGATION**

The Governmental Accounting Standard Board's (GASB) Statement No. 83, Certain Asset Retirement Obligations, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. The County wastewater engineer estimates these public safety issues to include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. This asset retirement obligation (ARO) of \$3,578,706 associated with the County waste water treatment facilities was estimated by the County wastewater engineer. There may be additional AROs related to the public safety issues; however these additional amounts are not reasonably estimable. The remaining useful life of these facilities range from 6 to 34 years.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 19 - LEASE PAYABLE**

The County has entered into lease agreements for the right to use a building. Due to the implementation of GASB Statement No. 87, the County will report an intangible capital asset and corresponding liability for the future scheduled payments under the leases. The lease payments will be paid from the Developmental Disabilities fund.

<u>Purpose</u>	<u>Lease Commencement Date</u>		<u>Years</u>	<u>Lease End Date</u>	<u>Payment Method</u>
Building		1985	81	2066	Semi Annual

The following is a schedule of future lease payments under the lease agreements:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 2,581	\$ 172,419	\$ 175,000
2026	2,858	172,142	175,000
2027	3,166	171,834	175,000
2028	3,507	171,493	175,000
2029	3,884	171,116	175,000
2030 - 2034	26,669	848,331	875,000
2035 - 2039	44,464	830,536	875,000
2040 - 2044	74,131	800,869	875,000
2045 - 2049	123,594	751,406	875,000
2050 - 2054	206,059	668,941	875,000
2055 - 2059	343,548	531,452	875,000
2060 - 2064	572,773	302,227	875,000
2065 - 2066	237,199	25,303	262,502
<b>Total</b>	<b>\$ 1,644,433</b>	<b>\$ 5,618,069</b>	<b>\$ 7,262,502</b>

**NOTE 20 - INSURANCE POOLS**

***County Risk Sharing Authority, Incorporated (CORS)A***

The County Risk Sharing Authority, Incorporated, is a public entity risk sharing pool among sixty counties in Ohio. CORS was formed as an Ohio nonprofit corporation for the purpose of establishing the CORS Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORS. Coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORS are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORS is limited to its voting authority and any representation it may have on the board of trustees.

CORS has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORS. The participating counties have no responsibility for the payment of the certificates. The County's payment for insurance to CORS in 2024 was \$468,263. Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 20 - INSURANCE POOLS – (Continued)**

*County Employee Benefits Consortium of Ohio, Incorporated (CEBCO)*

The County participates with the County Employee Benefits Consortium of Ohio, Incorporated, (CEBCO), an Ohio not-for-profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two-thirds of the directors are county commissioners of the member counties and one-third are employees of the member counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the board of directors of the County Commissioners' Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Incorporated.

**NOTE 21 - JOINT VENTURE**

*County Regional Planning Commission*

The County participates in the Richland County Regional Planning Commission (the Commission), which is a statutorily created political subdivision of the State. The Commission is a joint venture among Richland County, municipalities and townships. Of the fifty board members, the County appoints eight. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$35,000 to the Commission during 2024. Complete financial statements can be obtained from the Regional Planning Commission, Richland County, Ohio.

**NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS**

*Richland County Regional Solid Waste Management Authority*

The Richland County Regional Solid Waste Management Authority (the Authority) is a jointly governed organization. The purpose of this Authority is the development of a long-term solution to the management of solid waste in Richland County. The Board of Trustees is made up of seven members. These members consist of one Richland County Commissioner or designee appointed by the Commissioners, one township trustee elected by the 18 township trustee units, the mayor of Mansfield or his designee, the Commissioner of the Mansfield-Ontario-Richland County Board of Health or designee, one person appointed representing industrial, commercial or institutional generators, one person representing the general interests of the citizens of Richland County and one person representing the public pursuant to the Ohio Revised Code. The board exercises total control over the operation of the authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. The County did not contribute to the Authority during 2024.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS – (Continued)**

***Richland County Youth and Family Council***

The Richland County Youth and Family Council (the Council) is a jointly governed organization between the Richland County Mental Health Board, Richland County Children's Services Board, Mansfield City Schools, Mid-Ohio Educational Service Center, Mansfield-Ontario-Richland County Board of Health, and the Richland County Board of Developmental Disabilities. The Council coordinates for the purpose of elimination of duplication and increase service for children and families in Richland County. The Council is governed by a board of trustees consisting of a representative from each participant, the Judge of the Juvenile Court of Richland County and three members from the Advisory Committee. The board exercises total control over the operation of the authority including budgeting, appropriating, contracting and designating management. The degree of control exercised by any participating entity is limited to its representation on the Board. The Richland County Auditor has been designated as the fiscal agent for the Council and has the responsibility to disburse funds at the direction of the Board of Council. The County did not contribute to the Council during 2024.

***Area 10 Workforce Investment Board***

The Area 10 Workforce Investment Board (the Board) is a jointly governed organization between Richland County and Crawford County. The purpose of the Board is to set policy for the local workforce investment system under the Workforce Investment Act, a federally funded program that provides employment and job training services to eligible adults, dislocated workers and youth. The Board is governed by a Board of Governors, which consists of the Chief Elected Official of each participating sub area. The Richland County Auditor has been designated as the fiscal agent for the local area and has the responsibility to disburse funds at the direction of the Board of Governors. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. The County did not contribute to the Board during 2024.

***North East Ohio Network***

The North East Ohio Network (NEON) is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Ashland, Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. NEON's operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities Board of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. Each participant's degree of control is limited to its representation on the board. The County contributed \$3,166,139 to NEON during 2024.

**NOTE 23 - RELATED ORGANIZATIONS**

***Richland County Transit Board***

The seven members of the Richland County Transit Board (the Board) are appointed by the County Commissioners. The Board hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Board nor is the Board financially dependent on the County. The Board serves as its own budgeting, taxing and debt issuance authority. Complete financial statements can be obtained from the Richland County Transit Board, Richland County, Ohio.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 23 - RELATED ORGANIZATIONS – (Continued)**

***Mansfield/Richland County Public Library***

The County appoints the seven member governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. Complete financial statements can be obtained from the Mansfield/Richland County Public Library, Richland County, Ohio.

***Richland County Land Reutilization Corporation***

The Richland County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724 on December 23, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The County has designated the Land Bank as the County's agency for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Land Bank is governed by a seven member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Mansfield), one representative from a township with the largest population (Madison Township), one representative from the local banking industry, and one local realtor. The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Complete financial statements can be obtained from the Richland County Land Reutilization Corporation, Richland County, Ohio.

**NOTE 24 - CONTINGENT LIABILITIES**

The County has received Federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, any potential liability would not have a material effect on the financial statements.

**NOTE 25 - CONDUIT DEBT OBLIGATIONS**

The County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any other political subdivision thereof is obligated in any manner for repayment of the bonds. The County has made no commitments, either voluntary or involuntary, beyond maintenance of the tax-exempt status of the conduit debt obligations, to support debt service in the event the third party is, or will be, unable to do so. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2024, there were two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$16,345,000.

**Richland County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2024**

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**NOTE 26 - LEASE RECEIVABLE**

The County is reporting leases receivable of \$58,145 in the general fund. For fiscal year 2024, the County recognized lease revenue of \$104,200, which is reported in rental income, and interest revenue of \$4,836.

The County has entered into lease agreements for building space rental with multiple companies at varying years and terms as follows:

<u>Purpose</u>	<u>Lease</u>		<u>Lease End Date</u>	<u>Payment Method</u>
	<u>Commencement Date</u>	<u>Years</u>		
Building - 38 Park Avenue	2019	6	2025	Quarterly
Building - 1495 W. Longview Avenue	2022	3	2025	Monthly

Lease payments will be paid into the general fund. The following is a schedule of future lease payments under the lease agreements:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 58,145	\$ 830	\$ 58,975
Total	\$ 58,145	\$ 830	\$ 58,975

REQUIRED SUPPLEMENTARY INFORMATION

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b> <b>Budgetary</b> <b>Basis</b>	<b>Variance with</b> <b>Final Budget -</b> <b>over (under)</b> <b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
<b>Budgetary Revenues:</b>				
Property taxes	\$ 3,351,500	\$ 3,351,500	\$ 3,368,545	\$ 17,045
Sales taxes	24,800,000	24,800,000	26,158,625	1,358,625
Charges for services	8,117,824	7,268,824	8,050,510	781,686
Licenses and permits	505,500	505,500	385,800	(119,700)
Fines and forfeitures	75,575	75,575	474,111	398,536
Intergovernmental	4,812,533	5,028,402	5,498,916	470,514
Interest	3,012,050	3,012,050	4,692,072	1,680,022
Rentals	348,701	348,701	336,758	(11,943)
Other	818,249	532,774	335,201	(197,573)
Total budgetary revenues	<u>45,841,932</u>	<u>44,923,326</u>	<u>49,300,538</u>	<u>4,377,212</u>
<b>Budgetary Expenditures:</b>				
Current:				
General government:				
Legislative and executive	13,321,531	14,147,726	11,872,430	(2,275,296)
Judicial	8,623,290	8,872,137	8,460,746	(411,391)
Public safety	21,808,230	22,691,401	19,877,547	(2,813,854)
Public works	1,010,929	1,015,966	874,088	(141,878)
Health	213,618	213,570	188,725	(24,845)
Human services	955,699	847,606	842,106	(5,500)
Conservation and recreation	175,536	178,145	177,765	(380)
Intergovernmental	1,303,905	1,305,137	1,286,592	(18,545)
Total budgetary expenditures	<u>47,412,738</u>	<u>49,271,688</u>	<u>43,579,999</u>	<u>(5,691,689)</u>
<i>Excess of budgetary revenues over (under)</i> <i>budgetary expenditures</i>	<u>(1,570,806)</u>	<u>(4,348,362)</u>	<u>5,720,539</u>	<u>10,068,901</u>
<b>Other financing sources (uses):</b>				
Transfers (out)	(174,001)	(174,001)	(174,001)	-
Sale of capital assets	100	100	5,551	5,451
Total other financing sources (uses)	<u>(173,901)</u>	<u>(173,901)</u>	<u>(168,450)</u>	<u>5,451</u>
<i>Net change in fund balances</i>	<u>(1,744,707)</u>	<u>(4,522,263)</u>	<u>5,552,089</u>	<u>10,074,352</u>
<b>Budgetary fund balances at beginning of year</b>	33,203,440	33,203,440	33,203,440	-
<b>Prior year encumbrances appropriated</b>	636,892	636,892	636,892	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 32,095,625</u>	<u>\$ 29,318,069</u>	<u>\$ 39,392,421</u>	<u>\$ 10,074,352</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)**  
**Mental Health Board Fund**  
**For the Year Ended December 31, 2024**

	<b>Budgeted amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary Basis</b>	
<b>Budgetary Revenues:</b>				
Property taxes	\$ 1,756,684	\$ 1,896,909	\$ 2,068,113	\$ 171,204
Intergovernmental	6,014,085	6,030,350	6,612,208	581,858
Other	137,408	137,633	147,726	10,093
<b>Total budgetary revenues</b>	<b>7,908,177</b>	<b>8,064,892</b>	<b>8,828,047</b>	<b>763,155</b>
<b>Budgetary Expenditures:</b>				
Current:				
Health	8,417,572	9,781,379	9,095,046	(686,333)
<i>Excess of budgetary revenues over (under) budgetary expenditures</i>	<i>(509,395)</i>	<i>(1,716,487)</i>	<i>(266,999)</i>	<i>1,449,488</i>
<b>Other financing uses:</b>				
Transfers (out)	(2,500,000)	(2,500,000)	(500,000)	2,000,000
<i>Net change in fund balance</i>	<i>(3,009,395)</i>	<i>(4,216,487)</i>	<i>(766,999)</i>	<i>3,449,488</i>
<b>Budgetary fund balances at beginning of year</b>	<b>6,804,759</b>	<b>6,804,759</b>	<b>6,804,759</b>	<b>-</b>
<b>Prior year encumbrances appropriated</b>	<b>71,127</b>	<b>71,127</b>	<b>71,127</b>	<b>-</b>
<b>Budgetary fund balances at end of year</b>	<b>\$ 3,866,491</b>	<b>\$ 2,659,399</b>	<b>\$ 6,108,887</b>	<b>\$ 3,449,488</b>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)**  
**Developmental Disabilities Board Fund**  
**For the Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b> <b>Budgetary</b> <b>Basis</b>	<b>Variance with</b> <b>Final Budget -</b> <b>over (under)</b> <b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
<b>Budgetary Revenues:</b>				
Property taxes	\$ 8,275,000	\$ 8,275,000	\$ 8,980,207	\$ 705,207
Charges for services	319,447	319,447	367,705	48,258
Intergovernmental	9,250,560	9,250,560	11,765,152	2,514,592
Interest	2,500	2,500	5,843	3,343
Rentals	106,932	106,932	90,343	(16,589)
Contributions and donations	10,000	10,000	161,187	151,187
Other	8,800	8,800	94,930	86,130
Total budgetary revenues	<u>17,973,239</u>	<u>17,973,239</u>	<u>21,465,367</u>	<u>3,492,128</u>
<b>Budgetary Expenditures:</b>				
Current:				
Health	<u>24,216,126</u>	<u>24,322,124</u>	<u>20,477,738</u>	<u>(3,844,386)</u>
<i>Net change in fund balances</i>	<i>(6,242,887)</i>	<i>(6,348,885)</i>	<i>987,629</i>	<i>7,336,514</i>
<b>Budgetary fund balances at beginning of year</b>	<b><u>26,116,862</u></b>	<b><u>26,116,862</u></b>	<b><u>26,116,862</u></b>	<b><u>-</u></b>
<b>Budgetary fund balances at end of year</b>	<b><u>\$ 19,873,975</u></b>	<b><u>\$ 19,767,977</u></b>	<b><u>\$ 27,104,491</u></b>	<b><u>\$ 7,336,514</u></b>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)**  
**Public Assistance Fund**  
**For the Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b> <b>Budgetary</b> <b>Basis</b>	<b>Variance with</b> <b>Final Budget -</b> <b>over (under)</b> <b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
<b>Budgetary Revenues:</b>				
Intergovernmental	\$ 8,649,274	\$ 9,297,747	\$ 9,350,922	\$ 53,175
<b>Budgetary Expenditures:</b>				
Current:				
Human services	9,032,883	9,808,436	7,923,666	(1,884,770)
Net change in fund balances	(383,609)	(510,689)	1,427,256	1,937,945
<b>Budgetary fund balances at beginning of year</b>	326,311	326,311	326,311	-
<b>Prior year encumbrances appropriated</b>	127,081	127,081	127,081	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 69,783</u>	<u>\$ (57,297)</u>	<u>\$ 1,880,648</u>	<u>\$ 1,937,945</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)**  
**Children's Services Fund**  
**For the Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b> <b>Budgetary</b> <b>Basis</b>	<b>Variance with</b> <b>Final Budget -</b> <b>over (under)</b> <b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
<b>Budgetary Revenues:</b>				
Property taxes	\$ 4,027,435	\$ 4,038,239	\$ 4,518,343	\$ 480,104
Charges for services	88,489	88,726	98,082	9,356
Intergovernmental	7,029,413	7,048,269	7,953,737	905,468
Other	38,265	38,368	17,868	(20,500)
Total budgetary revenues	<u>11,183,602</u>	<u>11,213,602</u>	<u>12,588,030</u>	<u>1,374,428</u>
<b>Budgetary Expenditures:</b>				
Current:				
Human services	<u>14,330,128</u>	<u>14,962,521</u>	<u>13,470,344</u>	<u>(1,492,177)</u>
<i>Excess of budgetary revenues over (under)</i> <i>budgetary expenditures</i>	<i>(3,146,526)</i>	<i>(3,748,919)</i>	<i>(882,314)</i>	<i>2,866,605</i>
<b>Other financing sources:</b>				
Sale of capital assets	<u>60,000</u>	<u>30,000</u>	<u>18,926</u>	<u>(11,074)</u>
<i>Net change in fund balances</i>	<i>(3,086,526)</i>	<i>(3,718,919)</i>	<i>(863,388)</i>	<i>2,855,531</i>
<b>Budgetary fund balances at beginning of year</b>	<b>8,961,443</b>	<b>8,961,443</b>	<b>8,961,443</b>	<b>-</b>
<b>Prior year encumbrances appropriated</b>	<b>1,777</b>	<b>1,777</b>	<b>1,777</b>	<b>-</b>
<b>Budgetary fund balances at end of year</b>	<b><u>\$ 5,876,694</u></b>	<b><u>\$ 5,244,301</u></b>	<b><u>\$ 8,099,832</u></b>	<b><u>\$ 2,855,531</u></b>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)**  
**Federal Grants Fund**  
**For the Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b> <b>Budgetary</b> <b>Basis</b>	<b>Variance with</b> <b>Final Budget -</b> <b>over (under)</b> <b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
<b>Budgetary Revenues:</b>				
Intergovernmental	\$ 261,558	\$ 547,351	\$ 540,524	\$ (6,827)
Interest	2,050	1,025	1,785	760
Other	200	100	-	(100)
Total budgetary revenues	<u>263,808</u>	<u>548,476</u>	<u>542,309</u>	<u>(6,167)</u>
<b>Budgetary Expenditures:</b>				
Current:				
General government:				
Legislative and executive	16,566,329	16,567,329	5,981,841	(10,585,488)
Judicial	224,848	421,752	324,985	(96,767)
Public safety	56,189	73,351	54,976	(18,375)
Economic development	315,325	387,425	313,879	(73,546)
Total budgetary expenditures	<u>17,162,691</u>	<u>17,449,857</u>	<u>6,675,681</u>	<u>(10,774,176)</u>
<i>Excess of budgetary revenues over (under)</i> <i>budgetary expenditures</i>	<i>(16,898,883)</i>	<i>(16,901,381)</i>	<i>(6,133,372)</i>	<i>10,768,009</i>
<b>Other financing sources:</b>				
Transfers in	-	174,001	174,001	-
<i>Net change in fund balances</i>	<i>(16,898,883)</i>	<i>(16,727,380)</i>	<i>(5,959,371)</i>	<i>10,768,009</i>
<b>Budgetary fund balances at beginning of year</b>	<u>16,715,336</u>	<u>16,715,336</u>	<u>16,715,336</u>	<u>-</u>
<b>Budgetary fund balances at end of year</b>	<u>\$ (183,547)</u>	<u>\$ (12,044)</u>	<u>\$ 10,755,965</u>	<u>\$ 10,768,009</u>

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**Richland County, Ohio**

**Schedules of the Required Supplementary Information**

**Schedule of the County's Proportionate Share of  
The Net Pension Liability and  
County Pension Contributions**

**Ohio Public Employees Retirement System (OPERS) - Traditional Plan**

**Last Ten Fiscal Years**

<b>Calendar Year (1)</b>	<b>County's Proportion of the Net Pension Liability</b>	<b>County's Proportionate Share of the Net Pension Liability</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
2024	0.264994%	\$ 69,376,566	\$ 44,888,671	154.55%	79.01%
2023	0.272576%	80,390,807	44,730,271	179.72%	75.74%
2022	0.280473%	24,329,550	39,857,117	61.04%	92.62%
2021	0.286301%	42,394,875	39,523,013	107.27%	86.88%
2020	0.284708%	56,274,476	39,706,223	141.73%	82.17%
2019	0.294706%	80,714,091	39,512,831	204.27%	74.70%
2018	0.304914%	47,835,023	37,969,660	125.98%	84.66%
2017	0.318521%	72,330,605	39,466,244	183.27%	77.25%
2016	0.327616%	56,747,252	40,061,725	141.65%	81.08%
2015	0.342217%	41,275,171	45,904,305	89.92%	86.45%

<b>Calendar Year</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>			<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
	<b>Contractually Required Contributions</b>	<b>Contractually Required Contributions</b>	<b>Contractually Required Contributions</b>			
2024	\$ 6,376,971	\$ (6,376,971)	\$	-	\$ 45,549,793	14.00%
2023	6,284,414	(6,284,414)		-	44,888,671	14.00%
2022	6,262,238	(6,262,238)		-	44,730,271	14.00%
2021	5,697,458	(5,697,458)		-	39,857,117	14.29%
2020	5,664,904	(5,664,904)		-	39,523,013	14.33%
2019	5,669,269	(5,669,269)		-	39,706,223	14.28%
2018	5,633,034	(5,633,034)		-	39,512,831	14.26%
2017	5,032,115	(5,032,115)		-	37,969,660	13.25%
2016	4,831,138	(4,831,138)		-	39,466,244	12.24%
2015	4,898,727	(4,898,727)		-	40,061,725	12.23%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

**SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

**Richland County, Ohio**

**Schedules of the Required Supplementary Information**

**Schedule of the County's Proportionate Share of  
The Net Pension Asset and  
County Pension Contributions**

**Ohio Public Employees Retirement System (OPERS) - Combined Plan**

**Last Ten Fiscal Years**

<b>Calendar Year (1)</b>	<b>County's Proportion of the Net Pension Asset</b>	<b>County's Proportionate Share of the Net Pension Asset</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
2024	0.228139%	\$ 632,769	\$ 948,958	66.68%	144.55%
2023	0.219658%	468,972	925,600	50.67%	137.14%
2022	0.206511%	811,238	941,471	86.17%	169.88%
2021	0.212334%	612,931	935,750	65.50%	157.67%
2020	0.243403%	507,555	1,091,600	46.50%	145.28%
2019	0.279726%	312,797	1,209,371	25.86%	126.64%
2018	0.288474%	392,709	1,166,069	33.68%	137.28%
2017	n/a	n/a	n/a	n/a	n/a
2016	n/a	n/a	n/a	n/a	n/a
2015	n/a	n/a	n/a	n/a	n/a

<b>Calendar Year</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>		<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
	<b>Contractually Required Contributions</b>	<b>Contractually Required Contributions</b>			
2024	\$ 121,954	\$ (121,954)	\$ -	\$ 1,016,283	12.00%
2023	113,875	(113,875)	-	948,958	12.00%
2022	129,584	(129,584)	-	925,600	14.00%
2021	131,806	(131,806)	-	941,471	14.00%
2020	131,005	(131,005)	-	935,750	14.00%
2019	152,824	(152,824)	-	1,091,600	14.00%
2018	169,312	(169,312)	-	1,209,371	14.00%
2017	151,589	(151,589)	-	1,166,069	13.00%
2016	140,315	(140,315)	-	1,169,292	12.00%
2015	138,458	(138,458)	-	1,153,817	12.00%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

**SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

**Richland County, Ohio**

**Schedules of the Required Supplementary Information**

**Schedule of the County's Proportionate Share of  
The Net Pension Liability and  
County Pension Contributions  
State Teacher's Retirement System (STRS) of Ohio**

**Last Ten Fiscal Years**

<b>Calendar Year (1)</b>	<b>County's Proportion of the Net Pension Liability</b>	<b>County's Proportionate Share of the Net Pension Liability</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
2024	0.000016%	\$ 3,059	\$ 30,893	9.90%	82.55%
2023	0.000678%	146,056	105,071	139.01%	80.02%
2022	0.000800%	177,907	133,572	133.19%	78.88%
2021	0.001503%	192,220	185,508	103.62%	87.21%
2020	0.002661%	643,821	321,118	200.49%	75.50%
2019	0.004419%	977,247	518,814	188.36%	77.40%
2018	0.002566%	564,277	291,750	193.41%	77.30%
2017	0.002599%	617,282	285,671	216.08%	75.30%

<b>Calendar Year</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>		<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
	<b>Contractually Required Contributions</b>	<b>Contractually Required Contributions</b>			
2024	\$ -	\$ -	\$ -	\$ -	14.00%
2023	4,325	(4,325)	-	30,893	14.00%
2022	14,710	(14,710)	-	105,071	14.00%
2021	18,700	(18,700)	-	133,572	14.00%
2020	25,940	(25,940)	-	185,286	14.00%
2019	76,091	(76,091)	-	543,507	14.00%
2018	63,501	(63,501)	-	453,579	14.00%
2017	34,344	(34,344)	-	245,243	14.00%
2016	62,739	(62,739)	-	448,136	14.00%
2015	26,268	(26,268)	-	187,629	14.00%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**Richland County, Ohio**

**Schedules of the Required Supplementary Information**

**Schedule of the County's Proportionate Share Of  
The Net OPEB Liability/(Asset) and  
County OPEB Contributions  
Ohio Public Employees Retirement System (OPERS)**

**Last Eight and Ten Fiscal Years**

<b>Fiscal Year (1) (2)</b>	<b>County's Proportion of the Net OPEB Liability/(Asset)</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset)</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)</b>
2024	0.258086%	\$ (2,329,287)	\$ 45,837,629	5.08%	107.76%
2023	0.265298%	1,670,093	45,655,871	-3.66%	94.79%
2022	0.277511%	(8,519,751)	41,699,863	20.43%	128.23%
2021	0.278341%	(4,839,564)	41,301,213	11.72%	115.57%
2020	0.277123%	39,531,135	41,446,152	95.38%	47.80%
2019	0.287567%	38,745,189	41,538,873	93.27%	46.33%
2018	0.321610%	32,479,763	40,049,729	81.10%	54.14%
2017	0.312966%	31,610,588	41,560,736	76.06%	54.05%
<b>Fiscal Year (3)</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2024	\$ 20,326	\$ (20,326)	\$ -	\$ 46,566,076	0.04%
2023	18,979	(18,979)	-	45,837,629	0.04%
2022	-	-	-	45,655,871	0.00%
2021	36,051	(36,051)	-	41,699,863	0.09%
2020	33,698	(33,698)	-	41,301,213	0.08%
2019	29,642	(29,642)	-	41,446,152	0.07%
2018	28,958	(28,958)	-	41,538,152	0.07%
2017	427,917	(427,917)	-	40,049,729	1.07%
2016	849,719	(849,719)	-	41,560,736	2.04%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

(2) Information prior to 2017 is not available. Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available.

(3) Information prior to 2016 is not available. Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**Richland County, Ohio**

**Schedules of the Required Supplementary Information**

**Schedule of the County's Proportionate Share of  
The Net OPEB Liability/(Asset) and  
County OPEB Contributions  
State Teacher's Retirement System (STRS) of Ohio**

**Last Eight and Ten Fiscal Years**

<b>Calendar Year (1) (2)</b>	<b>County's Proportion of the Net OPEB Liability/(Asset)</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset)</b>	<b>County's Covered Payroll</b>	<b>County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)</b>
2024	0.00001590%	\$ (302)	\$ 30,893	0.98%	158.01%
2023	0.00067823%	(13,191)	105,071	12.55%	168.52%
2022	0.00080030%	(20,722)	133,572	15.51%	230.73%
2021	0.00150338%	(31,698)	185,508	17.09%	188.21%
2020	0.00266081%	(46,764)	321,118	14.56%	182.10%
2019	0.00441905%	(73,191)	518,814	14.11%	174.70%
2018	0.00256632%	(41,239)	291,750	14.14%	176.00%
2017	0.00259851%	101,385	285,671	35.49%	47.11%

<b>Calendar Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>County's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
2024	\$ -	\$ -	\$ -	\$ -	0.00%
2023	-	-	-	30,893	0.00%
2022	-	-	-	105,071	0.00%
2021	-	-	-	133,572	0.00%
2020	-	-	-	185,286	0.00%
2019	-	-	-	543,507	0.00%
2018	-	-	-	453,579	0.00%
2017	-	-	-	245,243	0.00%
2016	-	-	-	448,136	0.00%
2015	-	-	-	187,629	0.00%

(1) Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

(2) Information prior to 2017 is not available. Schedule is intended to show information for 10 years.

Additional years will be displayed as they become available.

**SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

**Richland County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the Year Ended December 31, 2024**

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**NOTE 1 - BUDGETARY PROCESS**

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The schedule of revenues, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and any major special revenue fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned or committed fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis); and
- (d) Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis is as follows:

**Net Change in Fund Balance**

	Mental Health Board	Developmental Disabilities Board	Public Assistance	Children's Services	Federal Grants
	General	Board	Board	Assistance	Services
Budget basis	\$ 5,552,089	\$ (766,999)	\$ 987,629	\$ 1,427,256	\$ (863,388)
Net adjustment for revenue accruals	1,142,514	111,879	(147,500)	(328,337)	(35,273)
Net adjustment for expenditure accruals	(415,826)	71,444	(1,556,291)	(259,760)	(123,465)
Adjustment for encumbrances	383,238	231,056	-	25,508	(616)
GAAP basis	<u>\$ 6,662,015</u>	<u>\$ (352,620)</u>	<u>\$ (716,162)</u>	<u>\$ 864,667</u>	<u>\$ (1,022,742)</u>
					<u>\$ 28,654</u>

As part of Governmental Accounting Standards Board Statement No. 54, “Fund Balance Reporting”, certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund. This includes Richland County reinvestment fund, equipment sinking fund, certificate of title fund, recorder’s equipment fund, budget stabilization fund, prisoner incentive fund, Evercom systems fund, jail operations fund, sheriff’s rotary fund, Medicaid sales tax, escheated estates fund, online auctions fund, state rotary fund, Skilken payment fund, net payroll fund, unclaimed money fund, unclaimed money delinquent tax fund, payroll clearing fund, compensation stabilization fund, and finding and recovery fund.

**Richland County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**PENSION**

***OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)***

*Change in benefit terms:*

- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- There were no changes in benefit terms from the amounts reported for 2021.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.
- There were no changes in benefit terms from the amounts reported for 2024.

*Change in assumptions:*

- There were no changes in assumptions for 2015.
- There were no changes in assumptions for 2016.
- For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25%, and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%.
- There were no changes in assumptions for 2018.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.
- For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75% to 2.75%-10.75%, (c) COLA for post 1/7/2013 retirees were changed from 0.50%, simple through 2021, then 2.15% simple to 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.
- There were no changes in assumptions for 2023.
- For 2024, COLA for post 1/7/2013 retirees were changed to 2.30%, simple through 2024, then 2.05% simple.

**Richland County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)**

*STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO*

*Change in benefit terms:*

- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero.
- There were no changes in benefit terms from amounts previously reported for 2018.
- There were no changes in benefit terms from amounts previously reported for 2019.
- There were no changes in benefit terms from amounts previously reported for 2020.
- There were no changes in benefit terms from amounts previously reported for 2021.
- There were no changes in benefit terms from amounts previously reported for 2022.
- There were no changes in benefit terms from amounts previously reported for 2023.
- There were no changes in benefit terms from amounts previously reported for 2024.

*Changes in assumptions:*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2015.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2016.
- For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation, (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2018.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2019.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2020.
- For 2021, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00% and (b) the discount rate of return was reduced from 7.45% to 7.00%.
- For 2022, the following changes of assumption affected the total pension liability since the prior measurement date: the projected salary increases went from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65 and (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2023.
- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2024.

**Richland County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)**

**OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

***OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)***

*Change in benefit terms:*

- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.
- There were no changes in benefit terms from the amounts reported for 2022.
- There were no changes in benefit terms from the amounts reported for 2023.
- There were no changes in benefit terms from the amounts reported for 2024.

*Change in assumptions:*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017.
- For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.
- For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) the investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029.
- For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.50%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.
- For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.50%, initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.
- For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.

**Richland County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)**

- For 2023, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate changed from 6.00% to 5.22%, (b) the municipal bond rate was changed from 1.84% to 4.05% and (c) the health care cost trend rate was changed from 5.50% initial, 3.50% ultimate in 2034 to 5.50% initial, 3.50% ultimate in 2036.
- For 2024, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the single discount rate changed to 5.70%, (b) the municipal bond rate was changed to 3.77% and (c) the health care cost trend rate was changed to 5.50% initial, 3.50% ultimate in 2038.

**STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO**

*Change in benefit terms:*

- For 2017, STRS reduced the subsidy multiplier for non-Medicare benefit recipients from 2.1% to 1.9% per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.
- For 2018, STRS increased the subsidy multiplier for non-Medicare benefit recipients from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.
- For 2019, STRS increased the subsidy percentage from 1.944% to 1.984% effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.
- For 2020, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2022, the non-Medicare subsidy percentage was increased from 2.100% to 2.200%.
- There were no changes in benefit terms from the amounts previously reported for 2023.
- There were no changes in benefit terms from the amounts previously reported for 2024.

*Change in assumptions:*

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2016.
- For 2017, the following changes of assumptions affected the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.26% to 4.13% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB), (b) the long term expected rate of return was reduced from 7.75% to 7.45%, (c) valuation year per capita health care costs were updated, and the salary scale was modified, (d) the percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased and (e) the assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

**Richland County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the Year Ended December 31, 2024**

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**NOTE 2 - PENSIONS & OTHER POSTEMPLOYMENT BENEFITS (OPEB) - (Continued)**

- For 2018, the following changes of assumptions affected the total OPEB liability/asset since the prior measurement date: (a) the discount rate was increased from the blended rate of 4.13% to the long-term expected rate of return of 7.45% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB) and (b) decrease in health care cost trend rates from 6.00%-11.00% initial; 4.50% ultimate down to Medical Pre-Medicare 6.00% and Medicare 5.00% initial; 4.00% ultimate and Prescription Drug Pre-Medicare 8.00% and Medicare (5.23%) initial; 4.00% ultimate.
- For 2019, health care cost trend rates were changed to the following: medical pre-Medicare from 6.00% initial - 4.00% ultimate down to 5.87% initial - 4.00% ultimate; medical Medicare from 5.00% initial - 4.00% ultimate down to 4.93% initial - 4.00% ultimate; prescription drug pre-Medicare from 8.00% initial - 4.00% ultimate down to 7.73% initial - 4.00% ultimate and (5.23%) initial - 4.00% ultimate up to 9.62% initial - 4.00% ultimate.
- For 2020, health care cost trend rates were changed to the following: medical pre-Medicare from 5.87% initial - 4.00% ultimate down to 5.00% initial - 4.00% ultimate; medical Medicare from 4.93% initial - 4.00% ultimate down to -6.69% initial - 4.00% ultimate; prescription drug pre-Medicare from 7.73% initial - 4.00% ultimate down to 6.50% initial - 4.00% ultimate; prescription drug Medicare from 9.62% initial - 4.00% ultimate up to 11.87% initial - 4.00% ultimate.
- For 2021, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00%, (b) the discount rate of return was reduced from 7.45% to 7.00% and (c) health care cost trend rates were changed to the following: medical Medicare from -6.69% initial - 4.00% ultimate down to -16.18% initial - 4.00% ultimate; prescription drug Medicare from 11.87% initial - 4.00% ultimate up to 29.98% initial - 4.00% ultimate.
- For 2022, the following changes of assumption affected the total pension liability since the prior measurement date: (a) projected salary increase went from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65, (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables, and (c) health care cost trend rates were changed to the following: medical Pre-Medicare from 5.00% initial - 4.00% ultimate to 7.50% initial - 3.94% ultimate; Medicare from -16.18% initial - 4.00% ultimate to -68.78% initial - 3.94% ultimate; prescription drug Pre-Medicare from 6.50% initial - 4.00% ultimate to 9.00% initial - 3.94% ultimate; Medicare from 29.98% initial - 4.00% ultimate to -5.47% initial - 3.94% ultimate.
- For 2023, the following changes of assumption affected the total pension liability since the prior measurement date: (a) health care cost trend rates were changed to the following: medical Pre-Medicare from 7.50% initial - 3.94% ultimate to 7.50% initial - 4.14% ultimate; Medicare from -68.78% initial - 3.94% ultimate to -10.94% initial - 4.14% ultimate; prescription drug Pre-Medicare from 9.00% initial - 3.94% ultimate to -11.95% initial - 4.14% ultimate; Medicare from -5.47% initial - 3.94% ultimate to 1.33% initial - 4.14% ultimate.
- 2024 information. Per Note 14, there were changes in the Medical and Prescription Drug percentages in the calendar year.

**COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES**

**Richland County, Ohio**  
**Fund Descriptions - Nonmajor Governmental Funds**  
**Nonmajor Special Revenue Funds**

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The special revenue funds are used to account for specific revenue sources that are restricted or committed to expenditure for specified expenditure purposes, other than debt service or capital projects.

**Dog and Kennel Fund**

To account for and report the sale of dog tags and fine collections restricted for the dog warden's operations.

**Real Estate Assessment Fund**

To account for and report charges to the political subdivisions located within the County restricted for State mandated County-wide real estate reappraisals.

**Motor Vehicle License and Gas Tax Fund**

To account for and report revenue derived from motor vehicle license tax, gasoline taxes and interest revenue. Expenditures are restricted by State law to County road and bridge repair/improvement programs.

**Court Operations Fund**

To account for and report filing fees, fines and charges restricted for the operation of the County's court system.

**Sheriff Operations Fund**

To account for and report fees, fines and other charges restricted and committed for operation of various programs operated by the sheriff's department.

**Adult Probation Fund**

This fund accounts for and reports restricted revenues and expenditures pursuant to charges in Ohio Law relative to the courts placing an offender under the supervision of the County.

**Court Computers Fund**

To account for and report additional filing fees restricted for the purchase and maintenance of computers for the County's court system.

**Dayspring Fund**

To account for and report real estate taxes levied and the collection of fees from residents' families restricted and committed for the operations of the County home.

**Child Support Enforcement Agency Fund**

To account for and report Federal, State and local monies restricted to administer the County Bureau of Support.

**Prepayment of Interest Fund**

To account for and report restricted revenues and expenditures used for the purpose of the County treasurer to accept and invest pre-payments toward the payment of real property taxes.

**Delinquent Real Estate Collection Fund**

To account for and report the revenues from the collection of five percent of all delinquent real estate taxes and assessments collected by the County treasurer. The monies are restricted for expenditures the County treasurer and prosecuting attorney incur during the collection process.

**Bike Trail Maintenance Fund**

To account for and report revenues from utility rentals and donations committed by a Commissioner's resolution for the repair and improvement of the B&O Bike Trail.

(continued)

**Richland County, Ohio**

**Fund Descriptions - Nonmajor Governmental Funds**  
**Nonmajor Special Revenue Funds (continued)**

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***State Fee Assessment Fund***

To account for and report revenues and expenditures restricted for the purpose of collecting and paying fees to the Ohio Board of Buildings Standards.

***Veteran's Cemetery Fund***

This fund accounts for and reports revenues and expenditures restricted for the purpose of contracting with cemetery associations for the purchase and maintenance of burial plots of veterans and their spouses.

***Ditch Maintenance Fund***

This fund accounts for and reports revenues from special assessments levied annually against benefited property owners. Expenditures are restricted by State law to County storm water ditch repair/improvement programs.

***Emergency Management Fund***

This fund accounts for and reports revenues collected pursuant to House Bill 129 requiring wireless telephone providers to charge customers \$.28 per billed number paid to the County by the Ohio 911 coordinator. Expenditures are restricted for costs associated with providing wireless enhanced 911 and activity of the Local Emergency Planning Committee.

***Voting Equipment Fund***

This fund accounts for and reports revenues charged to political subdivisions. Expenditures are restricted for the costs associated with elections.

***Screening and Diversion Fund***

This fund accounts for and reports supervision fees collected from individuals who participate in the County's diversion program. Expenditures are committed to cover the costs of monitoring and drug testing.

***State Grants Fund***

This fund accounts for and reports state grant monies restricted to operate various County programs.

***Local Grants Fund***

This fund accounts for and reports local grant monies restricted to operate various County programs.

***Ohio Opioid Fund***

This fund accounts for monies from the OneOhio Opioid Settlement to be used for community recovery and sustainability.

***Park District Fund***

To account for and report real estate taxes levied that are restricted to support operation of the County's Park District.

**Fund Descriptions - Nonmajor Debt Service Funds**

Debt Service Funds are used to account for and report the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs.

***Special Assessment Debt Retirement Fund***

This fund accounts for and reports transfers and special assessments that are restricted for the payment of special assessment bonds with governmental commitment and related interest.

***General Obligation Debt Retirement Fund***

This fund accounts for and reports property taxes, transfers, and rental fees that are restricted for the payment of general obligation bonds with governmental commitment and related interest.

***Wedgewood Imperial Stormwater Assessment Fund***

This fund accounts for and reports special assessment charges that are restricted for the payment of Ohio Water Development Authority loan principal and related interest.

(continued)

**Richland County, Ohio**

***Fund Descriptions - Nonmajor Governmental Funds***  
***Nonmajor Capital Projects Funds (continued)***

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**Fund Descriptions - Nonmajor Capital Projects Funds**

Capital Projects Funds are used to account for and report financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The following is a description of the County's capital project funds.

***Road and Bridge Fund***

This fund accounts for and reports the portion of revenues derived from gas and auto license tax that is assigned for the improvement of County roads.

***Courthouse Renovation Fund***

This fund accounts for and reports transfers from the general fund and other monies that are restricted for construction and equipment related to security upgrades to the County Courthouse.

***Special Projects Fund***

This fund accounts for and reports monies received as note proceeds restricted for construction projects and improvements to the Peoples Community Center.

***Newhope Capital Projects Fund***

This fund accounts for and reports transfers from the board of developmental disabilities fund and other monies that are restricted for the purchase of capital improvement projects to building owned by the board.

***Capital Equipment Purchases Fund***

This fund accounts for and reports transfers from the general fund and miscellaneous revenue that are assigned for the purchase of equipment.

***Issue II Fund***

This fund accounts for and reports funds received from the Ohio Public Works Commission and local matching funds that are restricted to finance infrastructure improvement projects.

***Geographic Information System Fund***

This fund accounts for and reports monies from other entities and transfers that are restricted for development and maintenance of the County Auditor's geographic information system.

***Gorman Nature Capital Improvement Fund***

This fund accounts for and reports revenues and expenditures committed for renovation of the Gorman Nature Center.

***Mental Health Housing Fund***

This fund accounts for and reports grant monies from the Department of Mental Health and a match from the Mental Health Board. Expenditures are restricted to assist in building two duplex homes for mentally ill people.

**Fund Descriptions - Nonmajor Permanent Fund**

Permanent funds are accounted for in the same manner as governmental funds.

***AG Cunning Trust Fund***

This fund accounts for and reports an nonexpendable trust donated to the County. Revenues and expenditures are nonspendable to the Board of Developmental Disabilities Gift Fund. This fund did not have any budgetary activity in 2024, therefore, budgetary information is not provided.

**Richland County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2024**

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Nonmajor Permanent Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets</b>					
Equity in pooled cash and cash equivalents	\$ 15,392,616	\$ 7,005,724	\$ 2,994,687	\$ -	\$ 25,393,027
Cash in segregated accounts	169,708	-	-	-	169,708
Receivables:					
Real and other taxes	4,119,738	-	-	-	4,119,738
Accounts	1,412,766	-	-	-	1,412,766
Special assessments	1,591	-	-	-	1,591
Interfund	7,308	-	-	-	7,308
Intergovernmental	3,810,547	-	829,004	-	4,639,551
Materials and supplies inventory	499,193	-	-	-	499,193
<i>Total assets</i>	<u>\$ 25,413,467</u>	<u>\$ 7,005,724</u>	<u>\$ 3,823,691</u>	<u>\$ -</u>	<u>\$ 36,242,882</u>
<b>Liabilities</b>					
Accounts payable	\$ 510,335	\$ -	\$ 14,911	\$ -	\$ 525,246
Contracts payable	-	-	215,411	-	215,411
Accrued wages and benefits payable	302,620	-	-	-	302,620
Due to other governments	256,446	-	-	-	256,446
Interfund payable	116,740	485,000	-	-	601,740
Accrued interest payable	-	1,132	-	-	1,132
<i>Total liabilities</i>	<u>1,186,141</u>	<u>486,132</u>	<u>230,322</u>	<u>-</u>	<u>1,902,595</u>
<b>Deferred inflows of resources:</b>					
Property taxes levied for the next fiscal year	3,108,891	-	-	-	3,108,891
Delinquent property tax revenue not available	1,010,847	-	-	-	1,010,847
Charges for services not available	1,407,328	-	-	-	1,407,328
Special assessments revenue not available	1,591	-	-	-	1,591
Intergovernmental revenue not available	3,036,644	-	709,094	-	3,745,738
<i>Total deferred inflows of resources</i>	<u>8,565,301</u>	<u>-</u>	<u>709,094</u>	<u>-</u>	<u>9,274,395</u>
<b>Fund balances:</b>					
Nonspendable	499,193	-	-	-	499,193
Restricted	14,947,704	6,519,592	1,905,063	-	23,372,359
Committed	215,128	-	13,203	-	228,331
Assigned	-	-	1,146,119	-	1,146,119
Unassigned (deficit)	-	-	(180,110)	-	(180,110)
<i>Total fund balances</i>	<u>15,662,025</u>	<u>6,519,592</u>	<u>2,884,275</u>	<u>-</u>	<u>25,065,892</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$ 25,413,467</u>	<u>\$ 7,005,724</u>	<u>\$ 3,823,691</u>	<u>\$ -</u>	<u>\$ 36,242,882</u>

**Richland County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2024**

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Nonmajor Permanent Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues</b>					
Property taxes	\$ 3,245,259	\$ 2,218,954	\$ -	\$ -	\$ 5,464,213
Charges for services	5,308,744	450,000	16,800	-	5,775,544
Licenses and Permits	387,249	-	-	-	387,249
Fines and forfeitures	622,798	-	-	-	622,798
Intergovernmental	12,870,667	281,203	7,488,134	-	20,640,004
Investment income	114,144	-	-	5,634	119,778
Rental income	29,017	-	-	-	29,017
Contributions and donations	149,919	-	-	-	149,919
Other	825,400	-	12,771	-	838,171
<i>Total revenues</i>	<i>23,553,197</i>	<i>2,950,157</i>	<i>7,517,705</i>	<i>5,634</i>	<i>34,026,693</i>
<b>Expenditures</b>					
Current:					
General government:					
Legislative and executive	2,093,251	-	-	-	2,093,251
Judicial	5,196,690	-	-	-	5,196,690
Public safety	2,112,338	-	-	-	2,112,338
Public works	6,348,759	-	-	-	6,348,759
Health	660,214	-	-	59,912	720,126
Human services	4,627,966	-	-	-	4,627,966
Conservation and recreation	783,921	-	-	-	783,921
Economic development and assistance	284,371	-	-	-	284,371
Capital outlay	-	-	9,686,140	-	9,686,140
Other	-	2,173	-	-	2,173
Debt service:					
Principal retirement	-	1,390,000	29,654	-	1,419,654
Interest and fiscal charges	-	433,907	-	-	433,907
<i>Total expenditures</i>	<i>22,107,510</i>	<i>1,826,080</i>	<i>9,715,794</i>	<i>59,912</i>	<i>33,709,296</i>
<i>Excess of revenues over (under) expenditures</i>	<i>1,445,687</i>	<i>1,124,077</i>	<i>(2,198,089)</i>	<i>(54,278)</i>	<i>317,397</i>
<b>Other financing sources (uses)</b>					
Sale of capital assets	45,811	-	19,676	-	65,487
OPWC loan issuance	-	-	250,000	-	250,000
Transfers in	-	-	515,000	-	515,000
Transfers (out)	-	-	(15,000)	-	(15,000)
<i>Total other financing sources (uses)</i>	<i>45,811</i>	<i>-</i>	<i>769,676</i>	<i>-</i>	<i>815,487</i>
<i>Net change in fund balances</i>	<i>1,491,498</i>	<i>1,124,077</i>	<i>(1,428,413)</i>	<i>(54,278)</i>	<i>1,132,884</i>
<b>Fund balances at beginning of year</b>	<b>14,170,527</b>	<b>5,395,515</b>	<b>4,312,688</b>	<b>54,278</b>	<b>23,933,008</b>
<b>Fund balances at end of year</b>	<b>\$ 15,662,025</b>	<b>\$ 6,519,592</b>	<b>\$ 2,884,275</b>	<b>\$ -</b>	<b>\$ 25,065,892</b>

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**Richland County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2024**

	<b>Dog and Kennel</b>	<b>Real Estate Assessment</b>	<b>Motor Vehicle License and Gas Tax</b>	<b>Court Operations</b>
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 96,632	\$ 114,306	\$ 3,011,426	\$ 2,109,331
Cash in segregated accounts	-	-	-	33,605
Receivables:				
Real and other taxes	-	-	-	-
Accounts	-	-	150	18,963
Special assessments	-	-	-	-
Interfund loans	-	-	-	7,308
Intergovernmental	-	-	2,980,219	103,660
Materials and supplies inventory	<u>3,061</u>	<u>-</u>	<u>446,495</u>	<u>22,478</u>
<i>Total assets</i>	<u><u>\$ 99,693</u></u>	<u><u>\$ 114,306</u></u>	<u><u>\$ 6,438,290</u></u>	<u><u>\$ 2,295,345</u></u>
<b>Liabilities</b>				
Accounts payable	\$ 6,000	\$ 16,740	\$ 71,059	\$ 317,911
Accrued wages and benefits payable	9,732	19,823	114,219	33,801
Interfund payable	-	-	-	7,308
Due to other governments	<u>4,789</u>	<u>8,739</u>	<u>47,087</u>	<u>65,974</u>
<i>Total liabilities</i>	<u><u>20,521</u></u>	<u><u>45,302</u></u>	<u><u>232,365</u></u>	<u><u>424,994</u></u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Charges for services not available	-	-	150	13,772
Special assessments revenue not available	-	-	-	-
Intergovernmental revenue not available	-	-	2,505,632	103,640
<i>Total deferred inflows of resources</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>2,505,782</u></u>	<u><u>117,412</u></u>
<b>Fund Balances</b>				
Nonspendable	3,061	-	446,495	22,478
Restricted	76,111	69,004	3,253,648	1,730,461
Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total fund balances</i>	<u><u>79,172</u></u>	<u><u>69,004</u></u>	<u><u>3,700,143</u></u>	<u><u>1,752,939</u></u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u><u>\$ 99,693</u></u>	<u><u>\$ 114,306</u></u>	<u><u>\$ 6,438,290</u></u>	<u><u>\$ 2,295,345</u></u>

<b>Sheriff Operations</b>	<b>Adult Probation</b>	<b>Court Computers</b>	<b>Dayspring</b>	<b>Child Support Enforcement Agency</b>	<b>Prepayment of Interest</b>	<b>Delinquent Real Estate Collection</b>
\$ 785,132 127,577	\$ 589,972 -	\$ 512,734 8,526	\$ 2,136,509 -	\$ 999,786 -	\$ 39,817 -	\$ 1,236,996 -
-	-	-	2,119,116	-	-	-
-	-	247	-	-	-	2,071
-	-	-	-	-	-	-
-	-	-	-	-	-	-
23,335	-	-	92,819	-	-	2,071
-	-	-	14,733	6,038	-	-
<b>\$ 936,044</b>	<b>\$ 589,972</b>	<b>\$ 521,507</b>	<b>\$ 4,363,177</b>	<b>\$ 1,005,824</b>	<b>\$ 39,817</b>	<b>\$ 1,241,138</b>
\$ 16,081 - - - 16,081	\$ 4,135 604 - 94 4,833	\$ - - - - -	\$ 46,166 60,037 - 25,452 131,655	\$ 2,682 32,438 109,432 92,552 237,104	\$ - - - - -	\$ 4,628 9,699 - 4,424 18,751
-	-	-	1,599,155	-	-	-
-	-	-	519,961	-	-	-
-	-	-	-	-	-	2,071
-	-	-	-	-	-	-
18,524	-	-	92,819	-	-	2,071
18,524	-	-	2,211,935	-	-	4,142
- 901,439	- 585,139	- 521,507	14,733 2,004,854	6,038 762,682	- 39,817	- 1,218,245
<b>901,439</b>	<b>585,139</b>	<b>521,507</b>	<b>2,019,587</b>	<b>768,720</b>	<b>39,817</b>	<b>1,218,245</b>
<b>\$ 936,044</b>	<b>\$ 589,972</b>	<b>\$ 521,507</b>	<b>\$ 4,363,177</b>	<b>\$ 1,005,824</b>	<b>\$ 39,817</b>	<b>\$ 1,241,138</b>

(Continued)

**Richland County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (continued)**  
**December 31, 2024**

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	<b>Bike Trail Maintenance</b>	<b>State Fee Assessment</b>	<b>Veterans' Cemetery</b>	<b>Ditch Maintenance</b>
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 108,910	\$ 2,010	\$ 34,538	\$ 207,282
Cash in segregated accounts	-	-	-	-
Receivables:				
Real and other taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	1,591
Interfund loans	-	-	-	-
Intergovernmental	-	-	-	-
Materials and supplies inventory	-	-	-	-
<i>Total assets</i>	<u><u>\$ 108,910</u></u>	<u><u>\$ 2,010</u></u>	<u><u>\$ 34,538</u></u>	<u><u>\$ 208,873</u></u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits payable	-	-	-	-
Interfund payable	-	-	-	-
Due to other governments	-	-	-	-
<i>Total liabilities</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-
Charges for services not available	-	-	-	-
Special assessments revenue not available	-	-	-	1,591
Intergovernmental revenue not available	-	-	-	-
<i>Total deferred inflows of resources</i>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,591</u></u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	-	2,010	34,538	207,282
Committed	<u><u>108,910</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<i>Total fund balances</i>	<u><u>108,910</u></u>	<u><u>2,010</u></u>	<u><u>34,538</u></u>	<u><u>207,282</u></u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 108,910</u></u>	<u><u>\$ 2,010</u></u>	<u><u>\$ 34,538</u></u>	<u><u>\$ 208,873</u></u>

Emergency Management	Voting Equipment	Screening and Diversion	State Grants	Local Grants	Ohio Opioid	Park District
\$ 469,480	\$ 227,376	\$ 106,218	\$ 633,611	\$ 45,718	\$ 959,659	\$ 965,173
-	-	-	-	-	-	-
-	-	-	-	-	-	2,000,622
-	-	-	-	-	1,391,335	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	588,969	-	-	19,474
-	-	-	-	-	-	6,388
<b>\$ 469,480</b>	<b>\$ 227,376</b>	<b>\$ 106,218</b>	<b>\$ 1,222,580</b>	<b>\$ 45,718</b>	<b>\$ 2,350,994</b>	<b>\$ 2,991,657</b>
\$ -	\$ -	\$ -	\$ 2,800	\$ -	\$ -	\$ 22,133
-	-	-	22,267	-	-	-
-	-	-	-	-	-	-
-	-	-	7,335	-	-	-
-	-	-	-	-	-	-
-	-	-	32,402	-	-	22,133
-	-	-	-	-	-	-
-	-	-	-	-	-	1,509,736
-	-	-	-	-	-	490,886
-	-	-	-	-	1,391,335	-
-	-	-	-	-	-	-
-	-	-	294,484	-	-	19,474
-	-	-	-	-	1,391,335	2,020,096
-	-	-	-	-	-	-
469,480	227,376	106,218	895,694	45,718	959,659	943,040
-	-	-	-	-	-	-
<b>469,480</b>	<b>227,376</b>	<b>106,218</b>	<b>895,694</b>	<b>45,718</b>	<b>959,659</b>	<b>949,428</b>
<b>\$ 469,480</b>	<b>\$ 227,376</b>	<b>\$ 106,218</b>	<b>\$ 1,222,580</b>	<b>\$ 45,718</b>	<b>\$ 2,350,994</b>	<b>\$ 2,991,657</b>

**Richland County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds (continued)**  
**December 31, 2024**

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	<b>Total</b>
	<b>Nonmajor</b>
	<b>Special Revenue</b>
	<b>Funds</b>
<b>Assets</b>	
Equity in pooled cash and cash equivalents	\$ 15,392,616
Cash in segregated accounts	169,708
Receivables:	
Real and other taxes	4,119,738
Accounts	1,412,766
Special assessments	1,591
Interfund loans	7,308
Intergovernmental	3,810,547
Materials and supplies inventory	<u>499,193</u>
<i>Total assets</i>	<u><u>\$ 25,413,467</u></u>
<b>Liabilities</b>	
Accounts payable	\$ 510,335
Accrued wages and benefits payable	302,620
Interfund payable	116,740
Due to other governments	<u>256,446</u>
<i>Total liabilities</i>	<u>1,186,141</u>
<b>Deferred inflows of resources:</b>	
Property taxes levied for the next fiscal year	3,108,891
Delinquent property tax revenue not available	1,010,847
Accrued interest not available	1,407,328
Special assessments revenue not available	1,591
Intergovernmental revenue not available	<u>3,036,644</u>
<i>Total deferred inflows of resources</i>	<u>8,565,301</u>
<b>Fund Balances</b>	
Nonspendable	499,193
Restricted	14,947,704
Committed	<u>215,128</u>
<i>Total fund balances</i>	<u>15,662,025</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u><u>\$ 25,413,467</u></u>

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**Richland County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2024**

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	<b>Dog and Kennel</b>	<b>Real Estate Assessment</b>	<b>Motor Vehicle License and Gas Tax</b>	<b>Court Operations</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	43,053	1,679,572	1,123	1,201,803
Licenses and Permits	356,444	5	30,800	-
Fines and forfeitures	21,366	-	-	-
Intergovernmental	-	-	6,013,157	1,966,638
Investment income	-	-	111,525	-
Rental income	-	-	-	-
Contributions and donations	63,343	-	-	2,276
Other	<u>42,335</u>	<u>-</u>	<u>-</u>	<u>5,940</u>
<i>Total revenues</i>	<u>526,541</u>	<u>1,679,577</u>	<u>6,156,605</u>	<u>3,176,657</u>
<b>Expenditures</b>				
Current:				
General government:				
Legislative and executive	-	1,494,417	-	-
Judicial	-	-	-	3,630,200
Public safety	-	-	-	-
Public works	-	-	6,339,784	-
Health	582,135	-	-	-
Human services	-	-	-	-
Conservation and recreation	-	-	-	-
Economic development and assistance	-	-	-	-
<i>Total expenditures</i>	<u>582,135</u>	<u>1,494,417</u>	<u>6,339,784</u>	<u>3,630,200</u>
<i>Excess of revenues over (under) expenditures</i>	<u>(55,594)</u>	<u>185,160</u>	<u>(183,179)</u>	<u>(453,543)</u>
<b>Other financing sources</b>				
Sale of capital assets	-	-	43,955	-
<i>Total other financing sources</i>	<u>-</u>	<u>-</u>	<u>43,955</u>	<u>-</u>
<i>Net change in fund balances</i>	<u>(55,594)</u>	<u>185,160</u>	<u>(139,224)</u>	<u>(453,543)</u>
<b>Fund balances (deficit) at beginning of year</b>	<u>134,766</u>	<u>(116,156)</u>	<u>3,839,367</u>	<u>2,206,482</u>
<b>Fund balances at end of year</b>	<u>\$ 79,172</u>	<u>\$ 69,004</u>	<u>\$ 3,700,143</u>	<u>\$ 1,752,939</u>

<b>Sheriff Operations</b>	<b>Adult Probation</b>	<b>Court Computers</b>	<b>Dayspring</b>	<b>Child Support Enforcement Agency</b>	<b>Prepayment of Interest</b>	<b>Delinquent Real Estate Collection</b>
\$ - 308,671	\$ 299,731	\$ 88,082	\$ 1,607,766	\$ 405,995	\$ -	\$ 525,533
-	-	-	-	-	-	-
26,107	28,563	-	181,735	1,467,261	-	199,108
-	-	-	-	-	2,619	-
-	-	-	29,017	-	-	-
5,590	-	-	-	-	-	-
<u>594,720</u>	<u>44,147</u>	<u>-</u>	<u>19,482</u>	<u>71,420</u>	<u>-</u>	<u>29,461</u>
<u>935,088</u>	<u>372,441</u>	<u>88,082</u>	<u>2,579,923</u>	<u>1,944,676</u>	<u>2,619</u>	<u>754,102</u>
-	-	-	-	-	-	503,382
-	-	60,777	-	-	-	-
850,351	271,800	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	31,024	-	-	-
-	-	-	2,599,527	1,970,498	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>850,351</u>	<u>271,800</u>	<u>60,777</u>	<u>2,630,551</u>	<u>1,970,498</u>	<u>-</u>	<u>503,382</u>
<u>84,737</u>	<u>100,641</u>	<u>27,305</u>	<u>(50,628)</u>	<u>(25,822)</u>	<u>2,619</u>	<u>250,720</u>
-	41	-	-	-	-	-
-	41	-	-	-	-	-
84,737	100,682	27,305	(50,628)	(25,822)	2,619	250,720
816,702	484,457	494,202	2,070,215	794,542	37,198	967,525
<u>\$ 901,439</u>	<u>\$ 585,139</u>	<u>\$ 521,507</u>	<u>\$ 2,019,587</u>	<u>\$ 768,720</u>	<u>\$ 39,817</u>	<u>\$ 1,218,245</u>

(Continued)

**Richland County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds (continued)**  
**For the Year Ended December 31, 2024**

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	<b>Bike Trail Maintenance</b>	<b>State Fee Assessment</b>	<b>Veteran's Cemetery</b>	<b>Ditch Maintenance</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	- -	9,414	- -	- -
Licenses and Permits	- -	- -	- -	- -
Fines and forfeitures	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Investment income	- -	- -	- -	- -
Rental income	- -	- -	- -	- -
Contributions and donations	- -	- -	- -	- -
Other	<u>- -</u>	<u>- -</u>	<u>3,918</u>	<u>- -</u>
<i>Total revenues</i>	<u>- -</u>	<u>9,414</u>	<u>3,918</u>	<u>- -</u>
<b>Expenditures</b>				
Current:				
General government:				
Legislative and executive	- -	- -	- -	- -
Judicial	- -	- -	- -	- -
Public safety	- -	- -	- -	- -
Public works	- -	8,975	- -	- -
Health	- -	- -	- -	- -
Human services	- -	- -	240	- -
Conservation and recreation	17,858	- -	- -	- -
Economic development and assistance	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>
<i>Total expenditures</i>	<u>17,858</u>	<u>8,975</u>	<u>240</u>	<u>- -</u>
<i>Excess of revenues over (under) expenditures</i>	<u>(17,858)</u>	<u>439</u>	<u>3,678</u>	<u>- -</u>
<b>Other financing sources</b>				
Sale of capital assets	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>1,793</u>
<i>Total other financing sources</i>	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>1,793</u>
<i>Net change in fund balances</i>	<u>(17,858)</u>	<u>439</u>	<u>3,678</u>	<u>1,793</u>
<b>Fund balances (deficit) at beginning of year</b>	<u>126,768</u>	<u>1,571</u>	<u>30,860</u>	<u>205,489</u>
<b>Fund balances at end of year</b>	<u>\$ 108,910</u>	<u>\$ 2,010</u>	<u>\$ 34,538</u>	<u>\$ 207,282</u>

Emergency Management	Voting Equipment	Screening and Diversion	State Grants	Local Grants	Ohio Opioid	Park District
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,637,493
		3,844				
		-				
		-				
		-			601,432	
378,716	169,877	-	2,439,505	-	-	-
		-	-		-	-
		-	-		-	-
		-	-	78,710	-	-
		3,816	-	-	-	10,161
<u>378,716</u>	<u>169,877</u>	<u>7,660</u>	<u>2,439,505</u>	<u>78,710</u>	<u>601,432</u>	<u>1,647,654</u>
-	76,916	700	17,836	-	-	-
	-	-	1,505,713	-	-	-
467,838	-	-	520,842	1,507	-	-
	-	-	-	-	-	-
	-	-	47,055	-	-	-
	-	-	-	57,701	-	-
	-	-	-	-	-	766,063
	-	-	284,371	-	-	-
<u>467,838</u>	<u>76,916</u>	<u>700</u>	<u>2,375,817</u>	<u>59,208</u>	<u>-</u>	<u>766,063</u>
<u>(89,122)</u>	<u>92,961</u>	<u>6,960</u>	<u>63,688</u>	<u>19,502</u>	<u>601,432</u>	<u>881,591</u>
-	22	-	-	-	-	-
-	22	-	-	-	-	-
(89,122)	92,983	6,960	63,688	19,502	601,432	881,591
<u>558,602</u>	<u>134,393</u>	<u>99,258</u>	<u>832,006</u>	<u>26,216</u>	<u>358,227</u>	<u>67,837</u>
<u>\$ 469,480</u>	<u>\$ 227,376</u>	<u>\$ 106,218</u>	<u>\$ 895,694</u>	<u>\$ 45,718</u>	<u>\$ 959,659</u>	<u>\$ 949,428</u>

**Richland County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds (continued)**  
**For the Year Ended December 31, 2024**

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	<b>Total</b>
	<b>Nonmajor</b>
	<b>Special Revenue</b>
	<b>Funds</b>
<b>Revenues</b>	
Property taxes	\$ 3,245,259
Charges for services	5,308,744
Licenses and Permits	387,249
Fines and forfeitures	622,798
Intergovernmental	12,870,667
Investment income	114,144
Rental income	29,017
Contributions and donations	149,919
Other	<u>825,400</u>
<i>Total revenues</i>	<u>23,553,197</u>
<b>Expenditures</b>	
Current:	
General government:	
Legislative and executive	2,093,251
Judicial	5,196,690
Public safety	2,112,338
Public works	6,348,759
Health	660,214
Human services	4,627,966
Conservation and recreation	783,921
Economic development and assistance	<u>284,371</u>
<i>Total expenditures</i>	<u>22,107,510</u>
<i>Excess of revenues</i>	
<i>over (under) expenditures</i>	<u>1,445,687</u>
<b>Other financing sources</b>	
Sale of capital assets	<u>45,811</u>
<i>Total other financing sources</i>	<u>45,811</u>
<i>Net change in fund balances</i>	1,491,498
<i>Fund balances (deficit) at beginning of year</i>	<u>14,170,527</u>
<i>Fund balances at end of year</i>	<u>\$ 15,662,025</u>

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**Richland County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Debt Service Funds**  
**December 31, 2024**

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	<b>Special Assessment Debt Retirement</b>	<b>General Obligation Debt Retirement</b>	<b>Wedgewood Imperial Stormwater Assessment</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 7,004,188	\$ 1,536	\$ 7,005,724
<i>Total assets</i>	<i>\$ -</i>	<i>\$ 7,004,188</i>	<i>\$ 1,536</i>	<i>\$ 7,005,724</i>
<b>Liabilities</b>				
Interfund payable	\$ -	\$ 485,000	\$ -	\$ 485,000
Accrued interest payable	\$ -	\$ 1,132	\$ -	\$ 1,132
<i>Total liabilities</i>	<i>\$ -</i>	<i>\$ 486,132</i>	<i>\$ -</i>	<i>\$ 486,132</i>
<b>Fund Balances</b>				
Restricted	\$ -	\$ 6,518,056	\$ 1,536	\$ 6,519,592
<i>Total fund balances</i>	<i>\$ -</i>	<i>\$ 6,518,056</i>	<i>\$ 1,536</i>	<i>\$ 6,519,592</i>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<i>\$ -</i>	<i>\$ 7,004,188</i>	<i>\$ 1,536</i>	<i>\$ 7,005,724</i>

**Richland County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended December 31, 2024**

	<b>Special Assessment Debt Retirement</b>	<b>General Obligation Debt Retirement</b>	<b>Wedgewood Imperial Stormwater Assessment</b>	<b>Total Nonmajor Debt Service Funds</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ 2,218,954	\$ -	\$ 2,218,954
Charges for services	- -	450,000	- -	450,000
Intergovernmental	- -	281,203	- -	281,203
<i>Total revenues</i>	<i>- -</i>	<i>2,950,157</i>	<i>- -</i>	<i>2,950,157</i>
<b>Expenditures</b>				
Current:				
Other	2,173	- -	- -	2,173
Debt service:				
Principal retirement	- -	1,390,000	- -	1,390,000
Interest and fiscal charges	- -	433,907	- -	433,907
<i>Total expenditures</i>	<i>2,173</i>	<i>1,823,907</i>	<i>- -</i>	<i>1,826,080</i>
<i>Excess of revenues over expenditures</i>	<i>(2,173)</i>	<i>1,126,250</i>	<i>- -</i>	<i>1,124,077</i>
Net change in fund balances	(2,173)	1,126,250	- -	1,124,077
<b>Fund balances at beginning of year</b>	<b>2,173</b>	<b>5,391,806</b>	<b>1,536</b>	<b>5,395,515</b>
<b>Fund balances at end of year</b>	<b>\$ - -</b>	<b>\$ 6,518,056</b>	<b>\$ 1,536</b>	<b>\$ 6,519,592</b>

**Richland County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**December 31, 2024**

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	<b>Road and Bridge</b>	<b>Courthouse Renovation</b>	<b>Special Projects</b>	<b>Newhope Capital Projects</b>
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 911,008	\$ 29	\$ 38,410	\$ 1,796,220
Receivables:				
Intergovernmental	829,004	-	-	-
<i>Total assets</i>	<u>\$ 1,740,012</u>	<u>\$ 29</u>	<u>\$ 38,410</u>	<u>\$ 1,796,220</u>
<b>Liabilities</b>				
Accounts payable	\$ 11,980	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-
<i>Total liabilities</i>	<u>11,980</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Intergovernmental revenue not available	709,094	-	-	-
<i>Total deferred inflows of resources</i>	<u>709,094</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	-	29	38,410	1,796,220
Committed	-	-	-	-
Assigned	1,018,938	-	-	-
Unassigned (deficit)	-	-	-	-
<i>Total fund balances</i>	<u>1,018,938</u>	<u>29</u>	<u>38,410</u>	<u>1,796,220</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u><u>\$ 1,740,012</u></u>	<u><u>\$ 29</u></u>	<u><u>\$ 38,410</u></u>	<u><u>\$ 1,796,220</u></u>

Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement	Mental Health Housing	Total Nonmajor Capital Projects Funds
\$ 127,181	\$ 44,898	\$ 25,506	\$ 13,203	\$ 38,232	\$ 2,994,687
-	-	-	-	-	829,004
<u>\$ 127,181</u>	<u>\$ 44,898</u>	<u>\$ 25,506</u>	<u>\$ 13,203</u>	<u>\$ 38,232</u>	<u>\$ 3,823,691</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,931	\$ 14,911
-	-	-	-	215,411	215,411
-	-	-	-	218,342	230,322
-	-	-	-	-	709,094
-	-	-	-	-	709,094
-	44,898	25,506	-	-	1,905,063
-	-	-	13,203	-	13,203
127,181	-	-	-	-	1,146,119
-	-	-	-	(180,110)	(180,110)
127,181	44,898	25,506	13,203	(180,110)	2,884,275
<u>\$ 127,181</u>	<u>\$ 44,898</u>	<u>\$ 25,506</u>	<u>\$ 13,203</u>	<u>\$ 38,232</u>	<u>\$ 3,823,691</u>

**Richland County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended December 31, 2024**

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	<b>Road and Bridge</b>	<b>Courthouse Renovation</b>	<b>Special Projects</b>	<b>Newhope Capital Projects</b>
<b>Revenues</b>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,505,226	-	-	-
Other	-	-	-	-
<i>Total revenues</i>	<u>1,505,226</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>				
Capital outlay	1,840,491	-	-	814,825
Debt service:				
Principal retirement	29,654	-	-	-
<i>Total expenditures</i>	<u>1,870,145</u>	<u>-</u>	<u>-</u>	<u>814,825</u>
<i>Excess of revenues over (under) expenditures</i>	<u>(364,919)</u>	<u>-</u>	<u>-</u>	<u>(814,825)</u>
<b>Other financing sources (uses)</b>				
Sale of capital assets	-	-	-	19,676
Transfers in	15,000	-	-	-
Transfers (out)	-	-	-	-
OPWC loan issuance	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>19,676</u>
<i>Net change in fund balances</i>	<u>(349,919)</u>	<u>-</u>	<u>-</u>	<u>(795,149)</u>
<b>Fund balances at beginning of year</b>	<u>1,368,857</u>	<u>29</u>	<u>38,410</u>	<u>2,591,369</u>
<b>Fund balances at end of year</b>	<u><u>\$ 1,018,938</u></u>	<u><u>\$ 29</u></u>	<u><u>\$ 38,410</u></u>	<u><u>\$ 1,796,220</u></u>

Capital Equipment Purchases	Issue II	Geographic Information System	Gorman Nature Capital Improvement	Mental Health Housing	Total Nonmajor Capital Projects Funds
\$ 16,800	\$ -	\$ -	\$ -	\$ -	\$ 16,800
-	5,982,908	-	-	-	7,488,134
-	-	-	-	12,771	12,771
<u>16,800</u>	<u>5,982,908</u>	<u>-</u>	<u>-</u>	<u>12,771</u>	<u>7,517,705</u>
5,378	6,206,971	-	-	818,475	9,686,140
-	-	-	-	-	29,654
<u>5,378</u>	<u>6,206,971</u>	<u>-</u>	<u>-</u>	<u>818,475</u>	<u>9,715,794</u>
11,422	(224,063)	-	-	(805,704)	(2,198,089)
-	-	-	-	-	19,676
-	-	-	-	500,000	515,000
-	(15,000)	-	-	-	(15,000)
-	250,000	-	-	-	250,000
-	235,000	-	-	500,000	769,676
11,422	10,937	-	-	(305,704)	(1,428,413)
<u>115,759</u>	<u>33,961</u>	<u>25,506</u>	<u>13,203</u>	<u>125,594</u>	<u>4,312,688</u>
<u>\$ 127,181</u>	<u>\$ 44,898</u>	<u>\$ 25,506</u>	<u>\$ 13,203</u>	<u>\$ (180,110)</u>	<u>\$ 2,884,275</u>

**Richland County, Ohio**  
***Fund Descriptions - Internal Service Funds***

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Internal service funds are established to account for and report the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

***Employee Health Insurance Fund***

To account for the County's self-funded medical, dental, and prescription drug plan.

***County Phone System Fund***

To account for and report a County-wide phone system where each department is billed for charges incurred.

**Richland County, Ohio**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**December 31, 2024**

	<b>Employee Health Insurance</b>	<b>County Phone System</b>	<b>Total Internal Service Funds</b>
<b>Assets</b>			
Current Assets:			
Equity in pooled cash and cash equivalents	\$ 2,363,275	\$ 7,840	\$ 2,371,115
<i>Total assets</i>	<u>2,363,275</u>	<u>7,840</u>	<u>2,371,115</u>
<b>Liabilities</b>			
Current Liabilities:			
Accrued wages and benefits payable	2,468	-	2,468
Due to other governments	1,112	-	1,112
<i>Total current liabilities</i>	<u>3,580</u>	<u>-</u>	<u>3,580</u>
<b>Net Position</b>			
Unrestricted	2,359,695	7,840	2,367,535
<i>Total net position</i>	<u>\$ 2,359,695</u>	<u>\$ 7,840</u>	<u>\$ 2,367,535</u>

**Richland County, Ohio**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2024**

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	<b>Employee Health Insurance</b>	<b>County Phone System</b>	<b>Total Internal Service Funds</b>
<b>Operating Revenues</b>			
Charges for services	\$ 11,684,531	\$ 237,680	\$ 11,922,211
<i>Total operating revenues</i>	<u>11,684,531</u>	<u>237,680</u>	<u>11,922,211</u>
<b>Operating Expenses</b>			
Personal services	394,023	-	394,023
Contractual services	11,189,511	237,759	11,427,270
Other	575	-	575
<i>Total operating expenses</i>	<u>11,584,109</u>	<u>237,759</u>	<u>11,821,868</u>
<i>Change in net position</i>	100,422	(79)	100,343
<i>Net position at beginning of year</i>	<u>2,259,273</u>	<u>7,919</u>	<u>2,267,192</u>
<i>Net position at end of year</i>	<u>\$ 2,359,695</u>	<u>\$ 7,840</u>	<u>\$ 2,367,535</u>

**Richland County, Ohio**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2024**

	<b>Employee Health Insurance</b>	<b>County Phone System</b>	<b>Total Internal Service Funds</b>
<b>Cash Flows from Operating Activities</b>			
Cash received from sales/charges for services	\$ 11,684,531	\$ 237,680	\$ 11,922,211
Cash payments for personal services	(393,610)	-	(393,610)
Cash payments for contractual services	(11,209,708)	(237,759)	(11,447,467)
Other payments	<u>(575)</u>	<u>-</u>	<u>(575)</u>
<i>Net cash provided by operating activities</i>	<u>80,638</u>	<u>(79)</u>	<u>80,559</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	<u>80,638</u>	<u>(79)</u>	<u>80,559</u>
<i>Cash and cash equivalents at beginning of year</i>	<u>2,282,637</u>	<u>7,919</u>	<u>2,290,556</u>
<i>Cash and cash equivalents at end of year</i>	<u><u>\$ 2,363,275</u></u>	<u><u>\$ 7,840</u></u>	<u><u>\$ 2,371,115</u></u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
<i>Operating income</i>	<u>\$ 100,422</u>	<u>\$ (79)</u>	<u>\$ 100,343</u>
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:			
Increase (decrease) in accounts payable	(20,197)	-	(20,197)
Increase (decrease) in accrued wages and benefits payable	643	-	643
Increase in intergovernmental payable	<u>(230)</u>	<u>-</u>	<u>(230)</u>
<i>Net cash provided by operating activities</i>	<u><u>\$ 80,638</u></u>	<u><u>\$ (79)</u></u>	<u><u>\$ 80,559</u></u>

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**Richland County, Ohio**  
***Fund Descriptions - Fiduciary Funds***

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Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trustee agreement or equivalent arrangement that has certain circumstances. The County's private purpose trust fund include the County Home Resident Trust fund. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

***Private Purpose Trust Fund***

***County Home Resident Trust Fund***

To account for and report the money held in trust for the residents of the County Home.

***Custodial Funds***

***Undivided Tax Fund***

To account for various taxes, special assessments and State undivided monies collected and disbursed for the benefit of other governments.

***Undivided Inheritance and Estate Tax Fund***

To account for and report the collection of estate taxes which are distributed for the benefit of other governments.

***Undivided General Tax Fund***

To account for and report the collection of real estate taxes and special assessments which are periodically apportioned to the subdivisions and distributed for the benefit of other governments.

***Undivided Personal Tax Fund***

To account for and report the collection of tangible personal property taxes which are periodically apportioned to the subdivisions and distributed for the benefit of other governments.

***Undivided Local Government Fund***

To account for and report shared revenues from the State that represent a portion of State income taxes, State sales taxes, and corporate franchise taxes which are returned to the County. These monies are periodically apportioned to the subdivisions and distributed for the benefit of other governments.

***Board of Health Fund***

This fund accounts for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health.

***County Courts Fund***

This fund accounts for fees, licenses and permit and fine and forfeitures collected and distributed through the courts for the benefit of others.

***Other Custodial***

To account for various revenues collected and distributed for various other custodial funds for the benefits of others.

**Richland County, Ohio**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**December 31, 2024**

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	<b>Undivided Tax</b>	<b>Undivided Inheritance and Estate Tax</b>	<b>Undivided General Tax</b>
<b>Assets</b>			
Equity in pooled cash and cash equivalents	\$ 76,640	\$ 35	\$ 3,361,867
Cash in segregated accounts	-	-	-
Receivables (net of allowances for uncollectibles):			
Permissive sales tax receivable	7,562,214	-	-
Property taxes	-	-	204,703,236
Special assessments	-	-	4,122,768
Due from other governments	<u>1,827,551</u>	<u>-</u>	<u>-</u>
<i>Total assets</i>	<u>9,466,405</u>	<u>35</u>	<u>212,187,871</u>
<b>Liabilities</b>			
Due to other governments	-	2,160	767,059
<i>Total liabilities</i>	<u>-</u>	<u>2,160</u>	<u>767,059</u>
<b>Deferred inflows of resources</b>			
Property taxes levied for the next fiscal year	-	-	194,527,577
<i>Total deferred inflows of resources</i>	<u>-</u>	<u>-</u>	<u>194,527,577</u>
<b>Net Position</b>			
Restricted for individuals, organizations and other governments	<u>\$ 9,466,405</u>	<u>\$ (2,125)</u>	<u>\$ 16,893,235</u>

<b>Undivided Personal Tax</b>	<b>Undivided Local Government</b>	<b>Board of Health</b>	<b>County Courts</b>	<b>Other Custodial</b>	<b>Total Custodial Funds</b>
\$ -	\$ 58	\$ 5,420,865	\$ -	\$ 7,538,829	\$ 16,398,294
			826,831	291,051	1,117,882
					7,562,214
543,035	-	3,276,421	-	-	208,522,692
-	-	-	-	5,894,103	10,016,871
-	3,963,322	-	-	-	5,790,873
543,035	3,963,380	8,697,286	826,831	13,723,983	249,408,826
-	-	-	826,831	291,051	1,887,101
-	-	-	826,831	291,051	1,887,101
-	-	3,276,421	-	-	197,803,998
-	-	3,276,421	-	-	197,803,998
\$ 543,035	\$ 3,963,380	\$ 5,420,865	\$ -	\$ 13,432,932	\$ 49,717,727

**Richland County, Ohio**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Year Ended December 31, 2024**

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	<b>Undivided Tax</b>	<b>Undivided Inheritance and Estate Tax</b>	<b>Undivided General Tax</b>	<b>Undivided Personal Tax</b>
<b>Additions</b>				
Intergovernmental	\$ 6,281,911	\$ -	\$ -	\$ -
Amounts received as fiscal agent	-	-	-	-
Licenses and permits and fees for other governments	-	-	-	-
Fines and forfeitures for other governments	-	-	-	-
Property tax collections for other governments	-	-	167,777,178	-
Special assessments collections for other governments	-	-	158,737	-
Sheriff sales collections for others	-	-	-	-
<i>Total additions</i>	<u>6,281,911</u>	<u>-</u>	<u>167,935,915</u>	<u>-</u>
<b>Deductions</b>				
Distributions to the State of Ohio	-	-	-	-
Distributions of State funds to other governments	-	-	-	-
Distributions as fiscal agent	-	-	-	-
Distributions to other governments	6,245,000	-	-	-
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	168,481,521	925
Special assessments distributions to other governments	-	-	598,192	-
Sheriff sales distributions to other governments	-	-	-	-
<i>Total deductions</i>	<u>6,245,000</u>	<u>-</u>	<u>169,079,713</u>	<u>925</u>
<i>Net change in fund balances</i>	<u>36,911</u>	<u>-</u>	<u>(1,143,798)</u>	<u>(925)</u>
<i>Net position (deficit) at beginning of year</i>	<u>9,429,494</u>	<u>(2,125)</u>	<u>18,037,033</u>	<u>543,960</u>
<i>Net position (deficit) at end of year</i>	<u><b>\$ 9,466,405</b></u>	<u><b>\$ (2,125)</b></u>	<u><b>\$ 16,893,235</b></u>	<u><b>\$ 543,035</b></u>

<b>Undivided Local Government</b>	<b>Board of Health</b>	<b>County Courts</b>	<b>Other Custodial</b>	<b>Total Custodial Funds</b>
\$ 9,894,470	\$ -	\$ -	\$ 835,825	\$ 17,012,206
-	7,889,458	-	3,480,030	11,369,488
-	-	-	15,799,940	15,799,940
-	-	2,131,309	158,737	2,290,046
-	-	-	-	167,777,178
-	-	-	7,560,645	7,719,382
-	-	-	1,685,758	1,685,758
<b>9,894,470</b>	<b>7,889,458</b>	<b>2,131,309</b>	<b>29,520,935</b>	<b>223,653,998</b>
 9,940,217	 - 8,173,183	 - - - 2,054,073	 15,799,940 - 9,160,250 849,966 153,996 - - 1,685,758	 15,799,940 9,940,217 17,333,433 7,094,966 2,208,069 168,482,446 598,192 1,685,758
<b>9,940,217</b>	<b>8,173,183</b>	<b>2,054,073</b>	<b>27,649,910</b>	<b>223,143,021</b>
(45,747)	(283,725)	77,236	1,871,025	510,977
<b>4,009,127</b>	<b>5,704,590</b>	<b>(77,236)</b>	<b>11,561,907</b>	<b>49,206,750</b>
<b>\$ 3,963,380</b>	<b>\$ 5,420,865</b>	<b>\$ -</b>	<b>\$ 13,432,932</b>	<b>\$ 49,717,727</b>

**INDIVIDUAL FUND SCHEDULES OF REVENUES,  
EXPENDITURES/EXPENSES, AND CHANGES IN  
FUND BALANCE/FUND EQUITY - BUDGET (NON-  
GAAP BUDGETARY BASIS) AND ACTUAL**

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2024**

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	Budgeted amounts		Variance with Final Budget - over (under)	
	Original	Final	Budgetary Basis	Actual Amounts
				Final Budget - over (under)
<b>Budgetary Revenues:</b>				
Property taxes	\$ 3,351,500	\$ 3,351,500	\$ 3,368,545	\$ 17,045
Sales taxes	24,800,000	24,800,000	26,158,625	1,358,625
Charges for services	8,117,824	7,268,824	8,050,510	781,686
Licenses and permits	505,500	505,500	385,800	(119,700)
Fines and forfeitures	75,575	75,575	474,111	398,536
Intergovernmental	4,812,533	5,028,402	5,498,916	470,514
Interest	3,012,050	3,012,050	4,692,072	1,680,022
Rentals	348,701	348,701	336,758	(11,943)
Other	818,249	532,774	335,201	(197,573)
Total budgetary revenues	<u>45,841,932</u>	<u>44,923,326</u>	<u>49,300,538</u>	<u>4,377,212</u>
<b>Budgetary Expenditures:</b>				
Current:				
General government:				
Legislative and Executive:				
Commissioners:				
Personal services	653,038	652,695	646,838	(5,857)
Materials and supplies	2,500	2,500	1,752	(748)
Contractual services	39,550	39,448	28,625	(10,823)
Capital outlay	63,100	333,100	330,415	(2,685)
Other	18,590	18,692	14,197	(4,495)
Total Commissioners	<u>776,778</u>	<u>1,046,435</u>	<u>1,021,827</u>	<u>(24,608)</u>
Auditor:				
Personal services	582,317	597,744	583,044	(14,700)
Materials and supplies	7,000	7,000	7,000	-
Contractual services	117,000	145,409	133,930	(11,479)
Capital outlay	-	-	-	-
Other	75	75	75	-
Total Auditor	<u>706,392</u>	<u>750,228</u>	<u>724,049</u>	<u>(26,179)</u>
Treasurer:				
Personal services	360,431	363,270	362,883	(387)
Materials and supplies	29,750	29,163	28,432	(731)
Contractual services	9,525	9,525	9,066	(459)
Capital outlay	2,500	2,500	-	(2,500)
Other	7,030	7,030	6,025	(1,005)
Total Treasurer	<u>409,236</u>	<u>411,488</u>	<u>406,406</u>	<u>(5,082)</u>
Prosecuting Attorney:				
Personal services	2,065,695	2,047,808	1,878,189	(169,619)
Materials and supplies	24,000	24,738	22,240	(2,498)
Contractual services	44,340	44,884	38,836	(6,048)
Capital outlay	33,600	33,600	26,380	(7,220)
Other	150,441	169,161	142,272	(26,889)
Total Prosecuting Attorney	<u>2,318,076</u>	<u>2,320,191</u>	<u>2,107,917</u>	<u>(212,274)</u>
Bureau of Inspection:				
Materials and supplies	50,000	50,000	9,612	(40,388)
Contractual services	2,204,045	2,204,045	1,398,094	(805,951)
Capital outlay	300,000	300,000	233,350	(66,650)
Other	70,227	320,142	471,297	151,155
Total Bureau of Inspection	<u>2,624,272</u>	<u>2,874,187</u>	<u>2,112,353</u>	<u>(761,834)</u>

(continued)

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2024**  
(continued)

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	<b>Budgeted amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - over (under)</b>
	<b>Original</b>	<b>Final</b>		
Data Processing Board:				
Personal services	362,459	380,997	380,165	(832)
Materials and supplies	3,000	3,000	2,120	(880)
Contractual services	1,113,756	1,107,196	770,166	(337,030)
Capital outlay	50,000	50,000	31,067	(18,933)
Other	25,750	25,750	17,928	(7,822)
<b>Total Data Processing Board</b>	<b>1,554,965</b>	<b>1,566,943</b>	<b>1,201,446</b>	<b>(365,497)</b>
Board of Elections:				
Personal services	731,618	712,808	664,679	(48,129)
Materials and supplies	37,500	50,312	47,937	(2,375)
Contractual services	237,740	237,740	232,882	(4,858)
Capital outlay	20,000	23,900	23,738	(162)
Other	184,100	224,899	219,044	(5,855)
<b>Total Board of Elections</b>	<b>1,210,958</b>	<b>1,249,659</b>	<b>1,188,280</b>	<b>(61,379)</b>
Building and Grounds:				
Personal services	586,446	600,646	601,213	567
Materials and supplies	90,000	77,306	67,751	(9,555)
Contractual services	841,000	865,024	650,755	(214,269)
Capital outlay	319,000	329,190	322,279	(6,911)
Other	162,600	161,800	112,591	(49,209)
<b>Total Building and Grounds</b>	<b>1,999,046</b>	<b>2,033,966</b>	<b>1,754,589</b>	<b>(279,377)</b>
Recorder:				
Personal services	338,320	338,424	298,103	(40,321)
Materials and supplies	10,387	10,386	4,956	(5,430)
Contractual services	50,360	58,494	53,437	(5,057)
Capital outlay	6,509	6,509	1,951	(4,558)
Other	20,263	20,160	3,487	(16,673)
<b>Total Recorder</b>	<b>425,839</b>	<b>433,973</b>	<b>361,934</b>	<b>(72,039)</b>
Human Resources:				
Personal services	166,757	167,888	167,052	(836)
Materials and supplies	260,700	260,652	245,756	(14,896)
Contractual services	5,350	5,350	1,208	(4,142)
Capital outlay	2,000	2,000	562	(1,438)
Other	5,250	5,321	1,731	(3,590)
<b>Total Human Resources</b>	<b>440,057</b>	<b>441,211</b>	<b>416,309</b>	<b>(24,902)</b>
Insurance, Pensions and Taxes:				
Personal services	692,659	675,619	562,720	(112,899)
Other	163,253	343,826	14,600	(329,226)
<b>Total Insurance, Pensions and Taxes</b>	<b>855,912</b>	<b>1,019,445</b>	<b>577,320</b>	<b>(442,125)</b>
<b>Total General Government - Legislative and Executive</b>	<b>13,321,531</b>	<b>14,147,726</b>	<b>11,872,430</b>	<b>(2,275,296)</b>
General Government:				
Judicial System:				
Court of Appeals				
Other	26,500	26,500	25,940	(560)
<b>Total Court of Appeals</b>	<b>26,500</b>	<b>26,500</b>	<b>25,940</b>	<b>(560)</b>

(continued)

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2024**  
(continued)

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	<b>Budgeted amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - over (under)</b>
	<b>Original</b>	<b>Final</b>		
			<b>Budgetary Basis</b>	<b>Actual Amounts</b>
Common Pleas Court:				
Personal services	1,037,907	1,132,803	1,109,598	(23,205)
Materials and supplies	1,400	1,600	1,569	(31)
Contractual services	9,000	18,251	16,047	(2,204)
Capital outlay	3,000	2,800	2,478	(322)
Other	79,297	78,783	76,160	(2,623)
Total Common Pleas Court	1,130,604	1,234,237	1,205,852	(28,385)
Court Information Technology:				
Personal services	180,888	180,888	170,198	(10,690)
Materials and supplies	1,500	1,500	1,336	(164)
Contractual services	122,010	137,714	120,148	(17,566)
Capital outlay	15,000	15,000	7,532	(7,468)
Other	2,250	2,250	11,155	8,905
Total Court Information Technology	321,648	337,352	310,369	(26,983)
Probate Court:				
Personal services	602,287	602,287	577,886	(24,401)
Materials and supplies	16,000	17,092	13,348	(3,744)
Contractual services	7,750	8,190	6,859	(1,331)
Capital outlay	3,000	3,000	1,003	(1,997)
Other	15,100	15,100	12,145	(2,955)
Total Probate Court	644,137	645,669	611,241	(34,428)
Clerk of Courts:				
Personal services	1,749,188	1,769,615	1,721,126	(48,489)
Materials and supplies	24,032	21,483	19,288	(2,195)
Contractual services	79,126	103,077	86,095	(16,982)
Capital outlay	11,960	13,148	10,715	(2,433)
Other	7,700	7,730	3,936	(3,794)
Total Clerk of Courts	1,872,006	1,915,053	1,841,160	(73,893)
Municipal Court:				
Personal services	362,261	362,261	349,498	(12,763)
Contractual services	57,400	57,400	55,000	(2,400)
Total Municipal Court	419,661	419,661	404,498	(15,163)
Juvenile Court:				
Personal services	2,176,754	2,157,754	2,122,512	(35,242)
Materials and supplies	28,650	34,990	45,649	10,659
Contractual services	265,470	318,032	276,856	(41,176)
Capital outlay	25,400	25,450	13,009	(12,441)
Other	22,000	28,401	25,263	(3,138)
Total Juvenile Court	2,518,274	2,564,627	2,483,289	(81,338)
Criminal Court Services:				
Personal services	1,011,855	1,011,855	922,218	(89,637)
Materials and supplies	8,000	7,760	5,499	(2,261)
Contractual services	24,100	24,900	24,641	(259)
Capital outlay	2,000	40,328	40,328	-
Other	1,050	740	240	(500)
Total Criminal Court Services	1,047,005	1,085,583	992,926	(92,657)

(continued)

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2024**  
**(continued)**

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	<b>Budgeted amounts</b>		<b>Actual Amounts</b> Budgetary Basis	<b>Variance with Final Budget - over (under)</b> <u>Actual Amounts</u>
	<b>Original</b>	<b>Final</b>		
<b>Domestic Relations:</b>				
Personal services	615,455	612,188	559,925	(52,263)
Materials and supplies	7,000	10,000	8,180	(1,820)
Contractual services	4,000	4,497	3,895	(602)
Capital outlay	1,500	1,003	1,003	-
Other	15,500	15,767	12,468	(3,299)
<b>Total Domestic Relations</b>	<b>643,455</b>	<b>643,455</b>	<b>585,471</b>	<b>(57,984)</b>
<b>Total General Government - Judicial System</b>	<b>8,623,290</b>	<b>8,872,137</b>	<b>8,460,746</b>	<b>(411,391)</b>
<b>Public Safety:</b>				
Juvenile Detention Center:				
Personal services	1,829,321	1,870,821	1,836,871	(33,950)
Materials and supplies	78,995	88,495	81,916	(6,579)
Contractual services	115,780	160,900	142,169	(18,731)
Capital outlay	28,700	31,900	28,779	(3,121)
Other	2,850	4,950	3,930	(1,020)
<b>Total Juvenile Detention Center</b>	<b>2,055,646</b>	<b>2,157,066</b>	<b>2,093,665</b>	<b>(63,401)</b>
Disaster Services:				
Personal services	183,561	183,560	164,152	(19,408)
Materials and supplies	7,610	12,400	12,074	(326)
Contractual services	5,400	4,400	4,078	(322)
Capital outlay	23,150	38,788	23,160	(15,628)
Other	5,190	5,220	3,703	(1,517)
<b>Total Disaster Services</b>	<b>224,911</b>	<b>244,368</b>	<b>207,167</b>	<b>(37,201)</b>
Coroner:				
Personal services	318,279	318,295	314,027	(4,268)
Materials and supplies	700	684	451	(233)
Contractual services	10,518	10,518	5,152	(5,366)
Capital outlay	1,000	1,000	-	(1,000)
Other	422,950	422,950	290,094	(132,856)
<b>Total Coroner</b>	<b>753,447</b>	<b>753,447</b>	<b>609,724</b>	<b>(143,723)</b>
Sheriff:				
Personal services	14,793,650	14,811,300	13,103,861	(1,707,439)
Materials and supplies	759,900	770,801	642,762	(128,039)
Contractual services	2,517,313	2,644,136	2,118,176	(525,960)
Capital outlay	512,364	1,082,677	847,785	(234,892)
Other	190,999	227,606	254,407	26,801
<b>Total Sheriff</b>	<b>18,774,226</b>	<b>19,536,520</b>	<b>16,966,991</b>	<b>(2,569,529)</b>
<b>Total Public Safety</b>	<b>21,808,230</b>	<b>22,691,401</b>	<b>19,877,547</b>	<b>(2,813,854)</b>
Public Works:				
Highway Engineer:				
Personal services	294,226	294,263	245,610	(48,653)
Materials and supplies	1,000	1,000	117	(883)
Capital outlay	2,000	2,000	1,861	(139)
<b>Total Highway Engineer</b>	<b>297,226</b>	<b>297,263</b>	<b>247,588</b>	<b>(49,675)</b>

(continued)

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2024**  
(continued)

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	<b>Budgeted amounts</b>		<b>Actual Amounts</b> <b>Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
Building Department Regulations:				
Personal services	679,703	683,653	604,942	(78,711)
Materials and supplies	2,500	2,500	1,190	(1,310)
Contractual services	25,000	25,450	14,843	(10,607)
Other	6,500	7,100	5,525	(1,575)
Total Building Department Regulations	713,703	718,703	626,500	(92,203)
<i>Total Public Works</i>	<i>1,010,929</i>	<i>1,015,966</i>	<i>874,088</i>	<i>(141,878)</i>
Health:				
Other Health:				
Other	2,400	2,400	2,154	(246)
Total Other Health	2,400	2,400	2,154	(246)
Ditch Maintenance:				
Personal services	209,718	209,670	186,571	(23,099)
Materials and supplies	1,500	1,500	-	(1,500)
Total Ditch Maintenance	211,218	211,170	186,571	(24,599)
<i>Total Health</i>	<i>213,618</i>	<i>213,570</i>	<i>188,725</i>	<i>(24,845)</i>
Human Services:				
Soldiers Relief:				
Contractual services	110,500	88,513	88,513	-
Other	13,000	13,000	7,500	(5,500)
Total Soldiers Relief	123,500	101,513	96,013	(5,500)
Veterans Services:				
Personal services	586,173	524,849	524,849	-
Materials and supplies	2,600	2,600	2,600	-
Contractual services	12,641	10,949	10,949	-
Capital outlay	15,250	7,954	7,954	-
Other	215,535	199,741	199,741	-
Total Veterans Services	832,199	746,093	746,093	-
<i>Total Human Services</i>	<i>955,699</i>	<i>847,606</i>	<i>842,106</i>	<i>(5,500)</i>
Conservation and Recreation:				
Parks:				
Personal services	138,498	135,129	135,129	-
Materials and supplies	2,923	4,583	4,583	-
Contractual services	20,015	22,648	22,268	(380)
Capital outlay	8,400	10,356	10,356	-
Other	5,700	5,429	5,429	-
<i>Total Conservation and Recreation</i>	<i>175,536</i>	<i>178,145</i>	<i>177,765</i>	<i>(380)</i>
Intergovernmental	1,303,905	1,305,137	1,286,592	(18,545)

(continued)

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2024**  
**(continued)**

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	<u>Budgeted amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget - over (under)</b>
	<u>Original</u>	<u>Final</u>		
			<u>Budgetary Basis</u>	<u>Actual Amounts</u>
Total budgetary expenditures	47,412,738	49,271,688	43,579,999	(5,691,689)
Excess of budgetary revenues over (under) budgetary expenditures	(1,570,806)	(4,348,362)	5,720,539	10,068,901
<b>Other financing sources (uses):</b>				
Transfers out	(174,001)	(174,001)	(174,001)	-
Sale of capital assets	100	100	5,551	5,451
<i>Total other financing sources (uses)</i>	<i>(173,901)</i>	<i>(173,901)</i>	<i>(168,450)</i>	<i>5,451</i>
<i>Net change in fund balance</i>	<i>(1,744,707)</i>	<i>(4,522,263)</i>	<i>5,552,089</i>	<i>10,074,352</i>
<b>Budgetary fund balances at beginning of year</b>	33,203,440	33,203,440	33,203,440	-
Prior year encumbrances appropriated	636,892	636,892	636,892	-
<b>Budgetary fund balances at end of year</b>	<b>\$ 32,095,625</b>	<b>\$ 29,318,069</b>	<b>\$ 39,392,421</b>	<b>\$ 10,074,352</b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Mental Health Board Fund**  
**For the Year Ended December 31, 2024**

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	<b>Budgeted amounts</b>		<b>Actual Amounts</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary Basis</b>	<b>Final Budget - over (under)</b>
<b>Budgetary revenues</b>				
Property taxes	\$ 1,756,684	\$ 1,896,909	\$ 2,068,113	\$ 171,204
Intergovernmental	6,014,085	6,030,350	6,612,208	581,858
Other	137,408	137,633	147,726	10,093
Total budgetary revenues	<u>7,908,177</u>	<u>8,064,892</u>	<u>8,828,047</u>	<u>763,155</u>
<b>Budgetary expenditures</b>				
Current:				
Health:				
Mental Health Board:				
Personal services	748,972	793,570	701,045	(92,525)
Materials and supplies	5,000	5,000	3,087	(1,913)
Contractual services	7,279,000	8,621,557	8,311,737	(309,820)
Capital outlay	270,000	241,600	3,868	(237,732)
Other	114,600	119,652	75,309	(44,343)
Total budgetary expenditures	<u>8,417,572</u>	<u>9,781,379</u>	<u>9,095,046</u>	<u>(686,333)</u>
<i>Excess of budgetary revenues over (under) budgetary expenditures</i>	(509,395)	(1,716,487)	(266,999)	1,449,488
<b>Other financing uses</b>				
Transfers (out)	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>(500,000)</u>	<u>2,000,000</u>
<i>Net change in fund balance</i>	(3,009,395)	(4,216,487)	(766,999)	3,449,488
<b>Budgetary fund balances at beginning of year</b>	6,804,759	6,804,759	6,804,759	-
<b>Prior year encumbrances appropriated</b>	71,127	71,127	71,127	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 3,866,491</u>	<u>\$ 2,659,399</u>	<u>\$ 6,108,887</u>	<u>\$ 3,449,488</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Developmental Disabilities Board Fund**  
**For the Year Ended December 31, 2024**

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	<b>Budgeted amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
			<b>Budgetary Basis</b>	
<b>Budgetary revenues</b>				
Property taxes	\$ 8,275,000	\$ 8,275,000	\$ 8,980,207	\$ 705,207
Charges for services	319,447	319,447	367,705	48,258
Intergovernmental	9,250,560	9,250,560	11,765,152	2,514,592
Interest	2,500	2,500	5,843	3,343
Rent	106,932	106,932	90,343	(16,589)
Contributions and donations	10,000	10,000	161,187	151,187
Other	8,800	8,800	94,930	86,130
Total budgetary revenues	<u>17,973,239</u>	<u>17,973,239</u>	<u>21,465,367</u>	<u>3,492,128</u>
<b>Budgetary expenditures</b>				
Current:				
Health:				
Developmental Disabilities Board:				
Personal services	13,897,226	14,092,176	12,557,294	(1,534,882)
Materials and supplies	180,250	198,171	142,656	(55,515)
Contractual services	9,289,178	9,337,193	7,186,969	(2,150,224)
Capital outlay	83,272	419,556	364,078	(55,478)
Other	766,200	275,028	226,741	(48,287)
Total budgetary expenditures	<u>24,216,126</u>	<u>24,322,124</u>	<u>20,477,738</u>	<u>(3,844,386)</u>
<i>Net change in fund balance</i>	(6,242,887)	(6,348,885)	987,629	7,336,514
<b>Budgetary fund balances at beginning of year</b>	<u>26,116,862</u>	<u>26,116,862</u>	<u>26,116,862</u>	<u>-</u>
<b>Budgetary fund balances at end of year</b>	<u>\$ 19,873,975</u>	<u>\$ 19,767,977</u>	<u>\$ 27,104,491</u>	<u>\$ 7,336,514</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Public Assistance Fund**  
**For the Year Ended December 31, 2024**

	Budgeted amounts		Actual Amounts		Variance with Final Budget - over (under)
	Original	Final	Budgetary Basis	Actual Amounts	
<b>Budgetary revenues</b>					
Intergovernmental	\$ 8,649,274	\$ 9,297,747	\$ 9,350,922	\$ 53,175	
<b>Budgetary expenditures</b>					
Current:					
Human Services:					
Public assistance:					
Personal services	3,815,530	3,815,530	3,506,027	(309,503)	
Materials and supplies	161,674	176,025	94,008	(82,017)	
Contractual services	4,691,085	5,452,201	3,971,885	(1,480,316)	
Capital outlay	10,000	10,000	-	(10,000)	
Other	354,594	354,680	351,746	(2,934)	
Total budgetary expenditures	9,032,883	9,808,436	7,923,666	(1,884,770)	
<i>Net change in fund balance</i>	(383,609)	(510,689)	1,427,256	1,937,945	
<b>Budgetary fund balances at beginning of year</b>	326,311	326,311	326,311	-	
<b>Prior year encumbrances appropriated</b>	127,081	127,081	127,081	-	
<b>Budgetary fund balances (deficit) at end of year</b>	\$ 69,783	\$ (57,297)	\$ 1,880,648	\$ 1,937,945	

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Children's Services Fund**  
**For the Year Ended December 31, 2024**

	Budgeted amounts		Actual Amounts	Variance with Final Budget - over (under)
	Original	Final		
			Budgetary Basis	
<b>Budgetary revenues</b>				
Property taxes	\$ 4,027,435	\$ 4,038,239	\$ 4,518,343	\$ 480,104
Charges for services	88,489	88,726	98,082	9,356
Intergovernmental	7,029,413	7,048,269	7,953,737	905,468
Other	38,265	38,368	17,868	(20,500)
Total budgetary revenues	11,183,602	11,213,602	12,588,030	1,374,428
<b>Budgetary expenditures</b>				
Current:				
Human services:				
Children's services:				
Personal services	8,469,450	8,259,450	7,671,121	(588,329)
Materials and supplies	77,250	87,250	55,909	(31,341)
Contractual services	5,078,012	5,861,305	5,223,068	(638,237)
Capital outlay	454,416	454,416	296,550	(157,866)
Other	251,000	300,100	223,696	(76,404)
Total budgetary expenditures	14,330,128	14,962,521	13,470,344	(1,492,177)
<i>Excess of budgetary revenues over (under) budgetary expenditures</i>	(3,146,526)	(3,748,919)	(882,314)	2,866,605
<b>Other financing sources</b>				
Sale of capital assets	60,000	30,000	18,926	(11,074)
<i>Net change in fund balance</i>	(3,086,526)	(3,718,919)	(863,388)	2,855,531
<b>Budgetary fund balances at beginning of year</b>	8,961,443	8,961,443	8,961,443	-
<b>Prior year encumbrances appropriated</b>	1,777	1,777	1,777	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 5,876,694</u>	<u>\$ 5,244,301</u>	<u>\$ 8,099,832</u>	<u>\$ 2,855,531</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Federal Grants Fund**  
**For the Year Ended December 31, 2024**

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	Budgeted amounts		Actual Amounts		Variance with Final Budget - over (under)
	Original	Final	Budgetary Basis	Actual Amounts	
<b>Budgetary revenues</b>					
Intergovernmental	\$ 261,558	\$ 547,351	\$ 540,524	\$ (6,827)	
Interest	2,050	1,025	1,785	760	
Other	200	100	-	(100)	
<i>Total budgetary revenues</i>	<u>263,808</u>	<u>548,476</u>	<u>542,309</u>	<u>(6,167)</u>	
<b>Budgetary expenditures</b>					
Current:					
General government:					
Legislative and executive:					
Federal grants:					
Personnel services	225,000	235,000	235,000	-	
Contractual services	15,173,605	15,174,605	5,010,411	(10,164,194)	
Capital outlay	1,167,724	1,157,724	736,430	(421,294)	
<i>Total legislative and executive</i>	<u>16,566,329</u>	<u>16,567,329</u>	<u>5,981,841</u>	<u>(10,585,488)</u>	
Judicial System:					
Federal grants:					
Personal services	224,848	417,473	321,744	(95,729)	
Materials and supplies	-	1,427	1,427	-	
Other	-	2,852	1,814	(1,038)	
<i>Total judicial system</i>	<u>224,848</u>	<u>421,752</u>	<u>324,985</u>	<u>(96,767)</u>	
Public safety:					
Federal grants:					
Personnel services	56,189	72,409	54,976	(17,433)	
Other	-	942	-	(942)	
<i>Total public safety</i>	<u>56,189</u>	<u>73,351</u>	<u>54,976</u>	<u>(18,375)</u>	
Economic development:					
Federal grants:					
Contractual services	25,000	25,000	-	(25,000)	
Other	290,325	362,425	313,879	(48,546)	
<i>Total economic development</i>	<u>315,325</u>	<u>387,425</u>	<u>313,879</u>	<u>(73,546)</u>	
<i>Total budgetary expenditures</i>	<u>17,162,691</u>	<u>17,449,857</u>	<u>6,675,681</u>	<u>(10,774,176)</u>	
<i>Excess of budgetary revenues over (under) budgetary expenditures</i>	<u>(16,898,883)</u>	<u>(16,901,381)</u>	<u>(6,133,372)</u>	<u>10,768,009</u>	
<b>Other financing sources (uses)</b>					
Transfers in	-	174,001	174,001	-	
<i>Net change in fund balance</i>	<u>(16,898,883)</u>	<u>(16,727,380)</u>	<u>(5,959,371)</u>	<u>10,768,009</u>	
<b>Budgetary fund balances at beginning of year</b>	<b>16,715,336</b>	<b>16,715,336</b>	<b>16,715,336</b>	<b>-</b>	
<b>Budgetary fund balances (deficit) at end of year</b>	<b><u>\$ (183,547)</u></b>	<b><u>\$ (12,044)</u></b>	<b><u>\$ 10,755,965</u></b>	<b><u>\$ 10,768,009</u></b>	

**Richland County, Ohio**  
**Schedule of Revenues, Expenses and Changes in**  
**Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Sewer Fund**  
**For the Year Ended December 31, 2024**

	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Charges for services	\$ 3,260,042	\$ 3,652,373	\$ 392,331
Special assessments	310,000	380,143	70,143
Total budgetary revenues	<u>3,570,042</u>	<u>4,032,516</u>	<u>462,474</u>
<b>Budgetary expenses</b>			
Personal services	752,271	614,010	(138,261)
Materials and supplies	129,236	104,150	(25,086)
Contractual services	3,102,036	2,434,574	(667,462)
Capital outlay	115,354	46,588	(68,766)
Other	29,931	25,251	(4,680)
Debt service:			
Principal retirement	185,000	184,538	(462)
Interest and fiscal charges	138,000	105,737	(32,263)
Total budgetary expenses	<u>4,451,828</u>	<u>3,514,848</u>	<u>(936,980)</u>
<i>Net change in fund equity</i>	<i>(881,786)</i>	<i>517,668</i>	<i>1,399,454</i>
<b>Budgetary fund equity at beginning of year</b>			
	5,362,005	5,362,005	-
<b>Prior year encumbrances appropriated</b>	<b>436,819</b>	<b>436,819</b>	<b>-</b>
<b>Budgetary fund equity at end of year</b>	<b><u>\$ 4,917,038</u></b>	<b><u>\$ 6,316,492</u></b>	<b><u>\$ 1,399,454</u></b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Dog and Kennel Fund**  
**For the Year Ended December 31, 2024**

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	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - over (under) Actual Amounts	
			Final Budget	Final Budget - over (under) Actual Amounts
<b>Budgetary revenues</b>				
Charges for services	\$ 27,521	\$ 43,228	\$ 15,707	
Licenses and permits	264,370	357,188	92,818	
Fines and forfeitures	15,770	21,192	5,422	
Contributions and donations	45,490	63,343	17,853	
Other	22,745	42,335	19,590	
<b>Total budgetary revenues</b>	<b>375,896</b>	<b>527,286</b>	<b>151,390</b>	
<b>Budgetary expenditures</b>				
Current:				
Health:				
Dog and Kennel:				
Personnel services	402,871	402,871	-	
Materials and supplies	17,437	17,437	-	
Contractual services	122,685	120,189	(2,496)	
Capital outlay	36,484	36,484	-	
Other	2,816	2,816	-	
<b>Total budgetary expenditures</b>	<b>582,293</b>	<b>579,797</b>	<b>(2,496)</b>	
<i>Net change in fund balance</i>	(206,397)	(52,511)	153,886	
<b>Budgetary fund balances at beginning of year</b>	<b>149,143</b>	<b>149,143</b>	<b>-</b>	
<b>Budgetary fund balances (deficit) at end of year</b>	<b>\$ (57,254)</b>	<b>\$ 96,632</b>	<b>\$ 153,886</b>	

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Real Estate Assessment Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Charges for services	\$ 1,452,050	\$ 1,679,572	\$ 227,522
Licenses and permits	10	5	(5)
Other	10	-	(10)
Total budgetary revenues	<u>1,452,070</u>	<u>1,679,577</u>	<u>227,507</u>
<b>Budgetary expenditures</b>			
Current:			
General government:			
Legislative and executive:			
Real estate assessment:			
Personal services	785,670	785,670	-
Materials and supplies	1,647	1,647	-
Contractual services	744,772	738,286	(6,486)
Capital outlay	33,735	33,598	(137)
Other	10,660	10,614	(46)
Total budgetary expenditures	<u>1,576,484</u>	<u>1,569,815</u>	<u>(6,669)</u>
<i>Net change in fund balance</i>	<i>(124,414)</i>	<i>109,762</i>	<i>234,176</i>
<b>Budgetary fund balances at beginning of year</b>	<b>4,520</b>	<b>4,520</b>	<b>-</b>
<b>Prior year encumbrances appropriated</b>	<b>24</b>	<b>24</b>	<b>-</b>
<b>Budgetary fund balances (deficit) at end of year</b>	<b><u>\$ (119,870)</u></b>	<b><u>\$ 114,306</u></b>	<b><u>\$ 234,176</u></b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Motor Vehicle License and Gas Tax Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Charges for services	\$ 918	\$ 1,123	\$ 205
Licenses and permits	24,294	30,800	6,506
Intergovernmental	5,533,354	6,178,051	644,697
Investment income	41,294	111,501	70,207
Total budgetary revenues	<u>5,599,860</u>	<u>6,321,475</u>	<u>721,615</u>
<b>Budgetary expenditures</b>			
Current:			
Public Works:			
Motor Vehicle License and Gas Tax:			
Personal services	3,691,521	3,211,536	(479,985)
Materials and supplies	695,000	551,387	(143,613)
Contractual services	2,386,500	1,923,189	(463,311)
Capital outlay	485,000	455,848	(29,152)
Other	316,959	217,384	(99,575)
Total budgetary expenditures	<u>7,574,980</u>	<u>6,359,344</u>	<u>(1,215,636)</u>
<i>Excess of budgetary expenditures over (under) budgetary revenues</i>		(1,975,120)	(37,869)
		(1,975,120)	1,937,251
<b>Other financing sources</b>			
Sale of capital assets	<u>5,000</u>	<u>43,955</u>	<u>38,955</u>
<i>Net change in fund balance</i>		(1,970,120)	6,086
		(1,970,120)	1,976,206
<b>Budgetary fund balances at beginning of year</b>			
	2,995,323	2,995,323	-
<b>Prior year encumbrances appropriated</b>			
	109	109	-
<b>Budgetary fund balances at end of year</b>			
	<u>\$ 1,025,312</u>	<u>\$ 3,001,518</u>	<u>\$ 1,976,206</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Court Operations Fund**  
**For the Year Ended December 31, 2024**

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	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - over (under) Actual Amounts
<b>Budgetary revenues</b>			
Charges for services	\$ 1,153,689	\$ 1,263,485	\$ 109,796
Intergovernmental	2,589,862	1,966,618	(623,244)
Contributions and donations	1,600	2,276	676
Other	5,455	5,941	486
Total budgetary revenues	<u>3,750,606</u>	<u>3,238,320</u>	<u>(512,286)</u>
<b>Budgetary expenditures</b>			
Current:			
General government:			
Judicial system:			
Court operations:			
Personal services	1,549,573	1,292,024	(257,549)
Materials and supplies	29,765	22,117	(7,648)
Contractual services	2,353,021	2,056,658	(296,363)
Capital outlay	32,586	17,573	(15,013)
Other	422,537	181,150	(241,387)
Total budgetary expenditures	<u>4,387,482</u>	<u>3,569,522</u>	<u>(817,960)</u>
<i>Net change in fund balance</i>	<i>(636,876)</i>	<i>(331,202)</i>	<i>305,674</i>
<b>Budgetary fund balances at beginning of year</b>	<b>2,388,991</b>	<b>2,388,991</b>	<b>-</b>
<b>Prior year encumbrances appropriated</b>	<b>2,077</b>	<b>2,077</b>	<b>-</b>
<b>Budgetary fund balances at end of year</b>	<b><u>\$ 1,754,192</u></b>	<b><u>\$ 2,059,866</u></b>	<b><u>\$ 305,674</u></b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Sheriff Operations Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Charges for services	\$ 205,035	\$ 308,672	\$ 103,637
Intergovernmental	20,795	21,296	501
Contributions and donations	-	5,590	5,590
Other	27,707	9,113	(18,594)
<b>Total budgetary revenues</b>	<b>253,537</b>	<b>344,671</b>	<b>91,134</b>
<b>Budgetary expenditures</b>			
Current:			
Public Safety:			
Sheriff Operations:			
Personal services	21,721	20,374	(1,347)
Materials and supplies	90,000	86,071	(3,929)
Capital outlay	155,300	62,783	(92,517)
Other	127,836	111,258	(16,578)
<b>Total budgetary expenditures</b>	<b>394,857</b>	<b>280,486</b>	<b>(114,371)</b>
<i>Net change in fund balance</i>	<i>(141,320)</i>	<i>64,185</i>	<i>205,505</i>
<b>Budgetary fund balances at beginning of year</b>	<b>720,947</b>	<b>720,947</b>	<b>-</b>
<b>Budgetary fund balances at end of year</b>	<b>\$ 579,627</b>	<b>\$ 785,132</b>	<b>\$ 205,505</b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Adult Probation Fund**  
**For the Year Ended December 31, 2024**

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	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - over (under) Actual Amounts
<b>Budgetary revenues</b>			
Charges for services	\$ 314,306	\$ 299,731	\$ (14,575)
Intergovernmental	28,000	28,563	563
Other	45,000	44,147	(853)
Total budgetary revenues	<u>387,306</u>	<u>372,441</u>	<u>(14,865)</u>
<b>Budgetary expenditures</b>			
Current:			
Public Safety:			
Adult Probation:			
Personal services	58,000	39,376	(18,624)
Materials and supplies	45,000	6,534	(38,466)
Contractual services	282,100	149,180	(132,920)
Capital outlay	82,000	44,141	(37,859)
Other	54,700	36,955	(17,745)
Total budgetary expenditures	<u>521,800</u>	<u>276,186</u>	<u>(245,614)</u>
<i>Excess of budgetary revenues over (under) budgetary expenditures</i>	<i>(134,494)</i>	<i>96,255</i>	<i>230,749</i>
<b>Other financing sources</b>			
Sale of capital assets	7,500	41	(7,459)
<i>Net change in fund balance</i>	<i>(126,994)</i>	<i>96,296</i>	<i>223,290</i>
<b>Budgetary fund balances at beginning of year</b>	<b>493,676</b>	<b>493,676</b>	<b>-</b>
<b>Budgetary fund balances at end of year</b>	<b><u>\$ 366,682</u></b>	<b><u>\$ 589,972</u></b>	<b><u>\$ 223,290</u></b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Court Computers Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Charges for services	\$ 23,793	\$ 95,149	\$ 71,356
<b>Budgetary expenditures</b>			
Current:			
General government:			
Judicial system:			
Court Computers:			
Materials and supplies	500	-	(500)
Contractual services	16,805	10,443	(6,362)
Capital outlay	95,958	79,811	(16,147)
Total budgetary expenditures	<u>113,263</u>	<u>90,254</u>	<u>(23,009)</u>
<i>Net change in fund balance</i>	(89,470)	4,895	94,365
<b>Budgetary fund balances at beginning of year</b>	492,917	492,917	-
<b>Prior year encumbrances appropriated</b>	47	47	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 403,494</u>	<u>\$ 497,859</u>	<u>\$ 94,365</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Dayspring Fund**  
**For the Year Ended December 31, 2024**

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	Final Budget	Actual Amounts		Variance with Final Budget - over (under) Actual Amounts
		Budgetary Basis		
<b>Budgetary revenues</b>				
Property taxes	\$ 1,520,000	\$ 1,636,662	\$ 116,662	
Charges for services	727,814	741,922	14,108	
Intergovernmental	151,906	181,735	29,829	
Rentals	21,326	29,018	7,692	
Other	12,350	19,483	7,133	
Total budgetary revenues	<u>2,433,396</u>	<u>2,608,820</u>	<u>175,424</u>	
<b>Budgetary expenditures</b>				
Current:				
Human services:				
Dayspring:				
Personal services	1,920,497	1,903,522	(16,975)	
Materials and supplies	257,000	245,177	(11,823)	
Contractual services	235,190	176,848	(58,342)	
Capital outlay	294,678	278,780	(15,898)	
Other	22,000	15,704	(6,296)	
Total budgetary expenditures	<u>2,729,365</u>	<u>2,620,031</u>	<u>(109,334)</u>	
<i>Net change in fund balance</i>	<i>(295,969)</i>	<i>(11,211)</i>	<i>284,758</i>	
<b>Budgetary fund balances at beginning of year</b>	<b>2,108,754</b>	<b>2,108,754</b>	<b>-</b>	
<b>Prior year encumbrances appropriated</b>	<b>130</b>	<b>130</b>	<b>-</b>	
<b>Budgetary fund balances at end of year</b>	<b><u>\$ 1,812,915</u></b>	<b><u>\$ 2,097,673</u></b>	<b><u>\$ 284,758</u></b>	

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Child Support Enforcement Agency Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Charges for services	\$ 443,000	\$ 405,995	\$ (37,005)
Intergovernmental	1,439,585	1,604,350	164,765
Other	80,600	71,420	(9,180)
Total budgetary revenues	<u>1,963,185</u>	<u>2,081,765</u>	<u>118,580</u>
<b>Budgetary expenditures</b>			
Current:			
Human services:			
Child support enforcement agency:			
Personal services	1,402,402	1,361,494	(40,908)
Materials and supplies	2,515	2,250	(265)
Contractual services	683,782	626,287	(57,495)
Capital outlay	600	-	(600)
Other	105,312	85,292	(20,020)
Total budgetary expenditures	<u>2,194,611</u>	<u>2,075,323</u>	<u>(119,288)</u>
<i>Net change in fund balance</i>	<i>(231,426)</i>	<i>6,442</i>	<i>237,868</i>
<b>Budgetary fund balances at beginning of year</b>	<b>742,983</b>	<b>742,983</b>	<b>-</b>
<b>Prior year encumbrances appropriated</b>	<b>127,144</b>	<b>127,144</b>	<b>-</b>
<b>Budgetary fund balances at end of year</b>	<b><u>\$ 638,701</u></b>	<b><u>\$ 876,569</u></b>	<b><u>\$ 237,868</u></b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Prepayment of Interest Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts</b>		<b>Variance with Final Budget - over (under) Actual Amounts</b>
		<b>Budgetary Basis</b>	<b>Final Budget - over (under) Actual Amounts</b>	
<b>Budgetary revenues</b>				
Investment income	\$ -	\$ 2,650	\$ 2,650	
<i>Net change in fund balance</i>		-	2,650	2,650
<b>Budgetary fund balances at beginning of year</b>		36,641	36,641	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 36,641</u>	<u>\$ 39,291</u>	<u>\$ 2,650</u>	

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Delinquent Real Estate Collection Fund**  
**For the Year Ended December 31, 2024**

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	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - over (under) Actual Amounts
<b>Budgetary revenues</b>			
Charges for services	\$ 350,404	\$ 525,532	\$ 175,128
Intergovernmental	183,562	199,197	15,635
Other	35,000	29,550	(5,450)
Total budgetary revenues	<u>568,966</u>	<u>754,279</u>	<u>185,313</u>
<b>Budgetary expenditures</b>			
Current:			
General government:			
Legislative and executive:			
Delinquent Real Estate Collection:			
Personal services	449,284	439,113	(10,171)
Materials and supplies	1,995	1,153	(842)
Contractual services	15,250	11,025	(4,225)
Other	152,575	44,038	(108,537)
Total budgetary expenditures	<u>619,104</u>	<u>495,329</u>	<u>(123,775)</u>
<i>Net change in fund balance</i>	<i>(50,138)</i>	<i>258,950</i>	<i>309,088</i>
<b>Budgetary fund balances at beginning of year</b>	<b>978,046</b>	<b>978,046</b>	<b>-</b>
<b>Budgetary fund balances at end of year</b>	<b>\$ 927,908</b>	<b>\$ 1,236,996</b>	<b>\$ 309,088</b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Bike Trail Maintenance Fund**  
**For the Year Ended December 31, 2024**

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	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - over (under) Actual Amounts</u>
<b>Budgetary expenditures</b>			
Current:			
Conservation and recreation:			
Bike trail maintenance:			
Capital outlay	\$ 22,740	\$ 17,858	\$ (4,882)
<i>Net change in fund balance</i>	<i>(22,740)</i>	<i>(17,858)</i>	<i>4,882</i>
<b>Budgetary fund balances at beginning of year</b>	<b>104,028</b>	<b>104,028</b>	<b>-</b>
<b>Prior year encumbrances appropriated</b>	<b>22,740</b>	<b>22,740</b>	<b>-</b>
<b>Budgetary fund balances at end of year</b>	<b><u>\$ 104,028</u></b>	<b><u>\$ 108,910</u></b>	<b><u>\$ 4,882</u></b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**State Fee Assessment Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Charges for services	\$ 14,533	\$ 9,415	\$ (5,118)
<b>Budgetary expenditures</b>			
Current:			
Public works:			
State fee assessment:			
Contractual services	16,000	9,976	(6,024)
<i>Net change in fund balance</i>	(1,467)	(561)	906
<b>Budgetary fund balances at beginning of year</b>	571	571	-
<b>Prior year encumbrances appropriated</b>	1,000	1,000	-
<b>Budgetary fund balances at end of year</b>	<u><u>\$ 104</u></u>	<u><u>\$ 1,010</u></u>	<u><u>\$ 906</u></u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Veterans' Cemetery Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Other	\$ -	\$ 3,918	\$ 3,918
<b>Budgetary expenditures</b>			
Current:			
Human services:			
Veterans' cemetery:			
Other	2,000	240	(1,760)
<i>Net change in fund balance</i>	(2,000)	3,678	5,678
<b>Budgetary fund balances at beginning of year</b>	<b>30,860</b>	<b>30,860</b>	<b>-</b>
<b>Budgetary fund balances at end of year</b>	<b>\$ 28,860</b>	<b>\$ 34,538</b>	<b>\$ 5,678</b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Ditch Maintenance Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Special assessments	\$ 1,123	\$ 1,793	\$ 670
<b>Budgetary expenditures</b>			
Current:			
Public works:			
Ditch maintenance:			
Contractual services	1,260	-	(1,260)
<i>Net change in fund balance</i>	(137)	1,793	1,930
<b>Budgetary fund balances at beginning of year</b>	205,489	205,489	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 205,352</u>	<u>\$ 207,282</u>	<u>\$ 1,930</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Emergency Management Fund**  
**For the Year Ended December 31, 2024**

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	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - over (under) Actual Amounts	
			Final Budget	Final Budget - over (under) Actual Amounts
<b>Budgetary revenues</b>				
Intergovernmental	\$ 297,215	\$ 378,716	\$ 81,501	
<b>Budgetary expenditures</b>				
Current:				
Public safety:				
Emergency management:				
Personal services	10,000	10,000		-
Materials and supplies	1,842	1,807		(35)
Contractual services	5,000	-		(5,000)
Capital outlay	492,264	433,246		(59,018)
Other	25,956	22,785		(3,171)
Total budgetary expenditures	535,062	467,838		(67,224)
Net change in fund balance	(237,847)	(89,122)		148,725
<b>Budgetary fund balances at beginning of year</b>	558,602	558,602		-
<b>Budgetary fund balances at end of year</b>	\$ 320,755	\$ 469,480	\$ 148,725	

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Voting Equipment Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Intergovernmental	\$ 194,877	\$ 169,877	\$ (25,000)
<b>Budgetary expenditures</b>			
Current:			
General government:			
Legislative and executive:			
Voting Equipment:			
Materials and supplies	15,000	14,802	(198)
Contractual services	30,000	23,462	(6,538)
Capital outlay	222,827	47,102	(175,725)
Total budgetary expenditures	<u>267,827</u>	<u>85,366</u>	<u>(182,461)</u>
<i>Excess of budgetary expenditures over budgetary revenues</i>	<u>(72,950)</u>	<u>84,511</u>	<u>157,461</u>
<b>Other financing sources</b>			
Sale of capital assets	-	22	22
<i>Net change in fund balance</i>	<u>(72,950)</u>	<u>84,533</u>	<u>157,483</u>
<b>Budgetary fund balances at beginning of year</b>	139,893	139,893	-
<b>Prior year encumbrances appropriated</b>	2,950	2,950	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 69,893</u>	<u>\$ 227,376</u>	<u>\$ 157,483</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Screening and Diversion Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts</b>		<b>Variance with Final Budget - over (under) Actual Amounts</b>
		<b>Budgetary Basis</b>		
<b>Budgetary revenues</b>				
Charges for services	\$ 5,647	\$ 3,844	\$ (1,803)	
Other	-	3,816	3,816	
Total budgetary revenues	<u>5,647</u>	<u>7,660</u>		<u>2,013</u>
<b>Budgetary expenditures</b>				
Current:				
General government:				
Legislative and executive:				
Screening and diversion:				
Materials and supplies	5,000	-	(5,000)	
Contractual services	4,500	700	(3,800)	
Capital outlay	5,000	-	(5,000)	
Total budgetary expenditures	<u>14,500</u>	<u>700</u>		<u>(13,800)</u>
<i>Net change in fund balance</i>		(8,853)	6,960	15,813
<b>Budgetary fund balances at beginning of year</b>		<u>99,258</u>	<u>99,258</u>	<u>-</u>
<b>Budgetary fund balances at end of year</b>	<u>\$ 90,405</u>	<u>\$ 106,218</u>	<u>\$ 15,813</u>	

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Ohio Opioid Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Fines and forfeitures	\$ -	\$ 601,432	\$ 601,432
<i>Net change in fund balance</i>	-	601,432	601,432
<b>Budgetary fund balances at beginning of year</b>	358,227	358,227	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 358,227</u>	<u>\$ 959,659</u>	<u>\$ 601,432</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**State Grants Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Intergovernmental	\$ 4,516,265	\$ 2,442,392	\$ (2,073,873)
<b>Budgetary expenditures</b>			
Current:			
General government:			
Legislative and executive:			
State grants:			
Capital outlay	18,189	17,837	(352)
Judicial system:			
State grants:			
Personal services	2,321,478	1,268,301	(1,053,177)
Materials and supplies	91,226	14,071	(77,155)
Contractual services	198,661	110,093	(88,568)
Capital outlay	136,081	59,122	(76,959)
Other	97,150	35,105	(62,045)
<i>Total judicial system</i>	<u>2,844,596</u>	<u>1,486,692</u>	<u>(1,357,904)</u>
Public safety:			
State grants:			
Personal services	742,361	369,874	(372,487)
Contractual services	524,139	233,660	(290,479)
<i>Total public safety</i>	<u>1,266,500</u>	<u>603,534</u>	<u>(662,966)</u>
Health:			
State grants:			
Contractual services	395,075	395,075	-
Economic development:			
State grants:			
Materials and supplies	739,481	259,481	(480,000)
Other	42,538	24,890	(17,648)
<i>Total economic development</i>	<u>782,019</u>	<u>284,371</u>	<u>(497,648)</u>
Total budgetary expenditures	<u>5,306,379</u>	<u>2,787,509</u>	<u>(2,518,870)</u>
<i>Net change in fund balance</i>	(790,114)	(345,117)	444,997
<b>Budgetary fund balances at beginning of year</b>	978,728	978,728	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 188,614</u>	<u>\$ 633,611</u>	<u>\$ 444,997</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Local Grants Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts</b>		<b>Variance with Final Budget - over (under) Actual Amounts</b>
		<b>Budgetary Basis</b>	<b>Final Budget</b>	
<b>Budgetary revenues</b>				
Contributions and donations	\$ 50,000	\$ 50,000	\$ -	
<b>Budgetary expenditures</b>				
Current:				
Public safety:				
Local grants:				
Other	2,841	1,508	(1,333)	
Human services:				
Local grants:				
Contractual services	98,711	57,701	(41,010)	
Total budgetary expenditures	101,552	59,209	(42,343)	
<i>Net change in fund balance</i>	(51,552)	(9,209)	42,343	
<b>Budgetary fund balances at beginning of year</b>	54,927	54,927	-	
<b>Budgetary fund balances at end of year</b>	\$ 3,375	\$ 45,718	\$ 42,343	

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Park District Fund**  
**For the Year Ended December 31, 2024**

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	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - over (under) Actual Amounts
<b>Budgetary revenues</b>			
Property taxes	\$ 1,648,821	\$ 1,637,201	\$ (11,620)
Other	12,000	10,161	(1,839)
Total budgetary revenues	<u>1,660,821</u>	<u>1,647,362</u>	<u>(13,459)</u>
<b>Budgetary expenditures</b>			
Current:			
Conservation and Recreation:			
Parks:			
Personnel services	610,787	472,682	(138,105)
Materials and supplies	12,500	11,429	(1,071)
Contractual services	80,466	22,488	(57,978)
Capital outlay	532,100	209,595	(322,505)
Other	24,047	2,626	(21,421)
Total budgetary expenditures	<u>1,259,900</u>	<u>718,820</u>	<u>(541,080)</u>
<i>Net change in fund balance</i>	400,921	928,542	527,621
<b>Budgetary fund balances at beginning of year</b>	-	-	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 400,921</u>	<u>\$ 928,542</u>	<u>\$ 527,621</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Special Assessment Debt Retirement Fund**  
**For the Year Ended December 31, 2024**

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	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - over (under) Actual Amounts</u>
<b>Budgetary expenditures</b>			
Debt service:			
Other	\$ 2,173	\$ 2,173	\$ -
<i>Net change in fund balance</i>	(2,173)	(2,173)	-
<b>Budgetary fund balances at beginning of year</b>	2,173	2,173	-
<b>Budgetary fund balances at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Obligation Debt Retirement Fund**  
**For the Year Ended December 31, 2024**

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	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - over (under) Actual Amounts
<b>Budgetary revenues</b>			
Property taxes	\$ 1,552,500	\$ 2,218,954	\$ 666,454
Charges for services	450,000	450,000	-
Intergovernmental	200,000	281,204	81,204
Total budgetary revenues	<u>2,202,500</u>	<u>2,950,158</u>	<u>747,658</u>
<b>Budgetary expenditures</b>			
Debt service:			
Principal retirement	1,545,000	1,545,000	-
Interest and fiscal charges	434,269	434,269	-
Total budgetary expenditures	<u>1,979,269</u>	<u>1,979,269</u>	<u>-</u>
<i>Net change in fund balance</i>	223,231	970,889	747,658
<b>Budgetary fund balances at beginning of year</b>	6,033,299	6,033,299	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 6,256,530</u>	<u>\$ 7,004,188</u>	<u>\$ 747,658</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Wedgewood Imperial Stormwater Assessment Fund**  
**For the Year Ended December 31, 2024**

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	Final Budget	Actual Amounts	Variance with Final Budget - over (under)	Actual Amounts	
				Budgetary Basis	Final Budget - over (under)
<b>Budgetary fund balances at beginning of year</b>	\$ 1,536	\$ 1,536	\$ -		
<b>Budgetary fund balances at end of year</b>	\$ 1,536	\$ 1,536	\$ -		

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Road and Bridge Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Intergovernmental	\$ 1,578,753	\$ 1,617,769	\$ 39,016
<b>Budgetary expenditures</b>			
Capital outlay	2,020,000	1,858,154	(161,846)
Debt service:			
Principal retirement	65,000	29,654	(35,346)
Total budgetary expenditures	2,085,000	1,887,808	(197,192)
<i>Excess of budgetary revenues over (under) budgetary expenditures</i>	(506,247)	(270,039)	236,208
<b>Other financing sources</b>			
Transfers in	15,000	15,000	-
<i>Net change in fund balance</i>	(491,247)	(255,039)	236,208
<b>Budgetary fund balances at beginning of year</b>	1,166,047	1,166,047	-
<b>Budgetary fund balances at end of year</b>	\$ 674,800	\$ 911,008	\$ 236,208

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Courthouse Renovation Fund**  
**For the Year Ended December 31, 2024**

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	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - over (under) Actual Amounts
<b>Budgetary fund balances at beginning of year</b>	\$ 29	\$ 29	\$ -
<b>Budgetary fund balances at end of year</b>	<u>\$ 29</u>	<u>\$ 29</u>	<u>\$ -</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Special Projects Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary fund balances at beginning of year</b>	\$ 38,410	\$ 38,410	\$ -
<b>Budgetary fund balances at end of year</b>	<u>\$ 38,410</u>	<u>\$ 38,410</u>	<u>\$ -</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Newhope Capital Projects Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary expenditures</b>			
Capital outlay	\$ 1,450,000	\$ 814,825	\$ (635,175)
<i>Excess of budgetary expenditures over budgetary revenues</i>	<i>(1,450,000)</i>	<i>(814,825)</i>	<i>635,175</i>
<b>Other financing sources</b>			
Sale of capital assets	-	19,676	19,676
<i>Net change in fund balance</i>	<i>(1,450,000)</i>	<i>(795,149)</i>	<i>654,851</i>
<b>Budgetary fund balances at beginning of year</b>	<b>2,591,369</b>	<b>2,591,369</b>	<b>-</b>
<b>Budgetary fund balances at end of year</b>	<b>\$ 1,141,369</b>	<b>\$ 1,796,220</b>	<b>\$ 654,851</b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Capital Equipment Purchases Fund**  
**For the Year Ended December 31, 2024**

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	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget - over (under) Actual Amounts</u>
<b>Budgetary revenues</b>			
Charges for services	\$ 15,400	\$ 16,800	\$ 1,400
<b>Budgetary expenditures</b>			
Capital outlay	40,000	5,378	(34,622)
<i>Net change in fund balance</i>	<i>(24,600)</i>	<i>11,422</i>	<i>36,022</i>
<b>Budgetary fund balances at beginning of year</b>	<u>115,759</u>	<u>115,759</u>	<u>-</u>
<b>Budgetary fund balances at end of year</b>	<u>\$ 91,159</u>	<u>\$ 127,181</u>	<u>\$ 36,022</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Issue II Fund**  
**For the Year Ended December 31, 2024**

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	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget - over (under) Actual Amounts
<b>Budgetary revenues</b>			
Intergovernmental	\$ 12,000	\$ 5,982,908	\$ 5,970,908
<b>Budgetary expenditures</b>			
Capital outlay	-	6,206,971	6,206,971
<i>Excess of budgetary revenues over budgetary expenditures</i>	12,000	(224,063)	(236,063)
<b>Other financing sources (uses)</b>			
Issuance of OPWC loan		250,000	250,000
Transfers (out)	(15,000)	(15,000)	-
<i>Net change in fund balance</i>	(3,000)	10,937	13,937
<b>Budgetary fund balances at beginning of year</b>	33,961	33,961	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 30,961</u>	<u>\$ 44,898</u>	<u>\$ 13,937</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Geographic Information System Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary fund balances at beginning of year</b>	<u>\$ 25,506</u>	<u>\$ 25,506</u>	<u>\$ -</u>
<b>Budgetary fund balances at end of year</b>	<u>\$ 25,506</u>	<u>\$ 25,506</u>	<u>\$ -</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Gorman Nature Center Capital Improvement Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>	
			<b>over (under) Actual Amounts</b>	<b>Final Budget - over (under) Actual Amounts</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	\$ 1,550,000	\$ -	\$ (1,550,000)	
<i>Net change in fund balance</i>		1,550,000		(1,550,000)
<b>Budgetary fund balances at beginning of year</b>		13,203	13,203	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 1,563,203</u>	<u>\$ 13,203</u>	<u>\$ (1,550,000)</u>	

**Richland County, Ohio**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Mental Health Housing Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Intergovernmental	\$ 1,740,000	\$ -	\$ (1,740,000)
Other	20,760	12,771	(7,989)
Total budgetary revenues	<u>1,760,760</u>	<u>12,771</u>	<u>(1,747,989)</u>
<b>Budgetary expenditures</b>			
Capital outlay	2,291,124	603,351	(1,687,773)
<i>Excess of budgetary expenditures over budgetary revenues</i>	<i>(530,364)</i>	<i>(590,580)</i>	<i>(60,216)</i>
<b>Other financing sources</b>			
Transfers in	2,500,000	500,000	(2,000,000)
<i>Net change in fund balance</i>	<i>1,969,636</i>	<i>(90,580)</i>	<i>(2,060,216)</i>
<b>Budgetary fund balances at beginning of year</b>	127,159	127,159	-
<b>Prior year encumbrances appropriated</b>	1,124	1,124	-
<b>Budgetary fund balances at end of year</b>	<u>\$ 2,097,919</u>	<u>\$ 37,703</u>	<u>\$ (2,060,216)</u>

**Richland County, Ohio**  
**Schedule of Revenues, Expenses and Changes in Fund Equity**  
**Budget (Non-GAAP Basis) and Actual**  
**Employee Health Insurance Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Charges for services	\$ 11,001,792	\$ 11,684,532	\$ 682,740
<b>Budgetary expenses</b>			
Personnel services	523,311	393,610	(129,701)
Contractual services	11,571,087	11,212,444	(358,643)
Capital outlay	4,000	-	(4,000)
Other	1,000	574	(426)
<b>Total budgetary expenses</b>	<b>12,099,398</b>	<b>11,606,628</b>	<b>(492,770)</b>
<i>Net change in fund equity</i>		(1,097,606)	77,904
<i>Budgetary fund equity at beginning of year</i>		2,280,562	-
<i>Prior year encumbrances appropriated</i>		2,081	-
<b>Budgetary fund equity at year end</b>	<b>\$ 1,185,037</b>	<b>\$ 2,360,547</b>	<b>\$ 1,175,510</b>

**Richland County, Ohio**  
**Schedule of Revenues, Expenses and Changes in Fund Equity**  
**Budget (Non-GAAP Basis) and Actual**  
**County Phone System Fund**  
**For the Year Ended December 31, 2024**

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	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget - over (under) Actual Amounts</b>
<b>Budgetary revenues</b>			
Charges for services	\$ 251,660	\$ 237,679	\$ (13,981)
<b>Budgetary expenses</b>			
Contractual services	255,000	237,758	(17,242)
<i>Net change in fund equity</i>	(3,340)	(79)	3,261
<i>Budgetary fund equity at beginning of year</i>	7,919	7,919	-
<i>Budgetary fund equity at year end</i>	<u>\$ 4,579</u>	<u>\$ 7,840</u>	<u>\$ 3,261</u>

# Statistical Section





## Statistical Section

This part of the Richland County's Annual Comprehensive Financial Report presents detailed information as a context for understanding the County's financial statements, note disclosures, and required supplementary information as it relates to the County's overall financial position.

### Contents

	<u>Page</u>
<b>Financial Trends.....</b>	<b>S2 - S13</b>

These tables contain trend information that summarizes how the County's financial performance has changed over time.

<b>Revenue Capacity.....</b>	<b>S14 - S35</b>
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These tables contain information that assists in understanding the County's revenue sources and tax structure.

<b>Debt Capacity.....</b>	<b>S36 - S45</b>
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These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

<b>Demographic and Economic Information.....</b>	<b>S14 - S48</b>
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These tables indicate demographic and economic indicators that assist in understanding the County's overall economic environment as is relates to the County's financial position.

<b>Operating Information.....</b>	<b>S50 - S56</b>
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These tables contain service and infrastructure data which assists in evaluating the County's financial reports relative to the services the County provides.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report of the corresponding year.

**Richland County, Ohio**  
 Net Position By Component  
 Last Ten Years  
 (Accrual Basis of Accounting)

	2024	2023	2022	2021
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$ 87,438,851	\$ 80,235,101	\$ 79,339,134	\$ 81,134,080
Restricted for:				
Debt Service	6,487,115	6,739,257	5,257,566	3,122,532
Capital Projects	2,614,157	3,541,520	4,852,614	1,701,279
Mental Health	8,015,434	10,646,256	9,768,761	10,305,153
Developmental Disabilities Board	21,172,340	20,516,922	22,469,668	30,438,822
Public Assistance	43,187	-	-	1,093,499
Children's Services	6,104,844	5,485,875	6,036,502	10,205,284
Pension/OPEB	2,962,358	482,163	9,351,711	-
Street Repair and Maintenance	3,880,906	3,334,773	3,173,797	5,519,957
Court Operations	1,503,096	1,687,072	1,603,343	2,604,250
Dayspring	1,260,066	976,456	1,044,036	2,275,090
Federal Grants	26,965	6,278	-	326,747
State Grants	1,012,024	2,194,641	1,022,026	1,452,473
Unclaimed Monies	1,282,420	1,169,810	1,043,682	935,149
Developmental Disability Gifts:				
Nonexpendable	-	54,278	47,869	56,322
Other Purposes	8,447,330	5,036,991	3,839,131	4,888,403
Unrestricted (Deficit)	<u>14,459,347</u>	<u>18,116,520</u>	<u>(6,053,738)</u>	<u>(32,930,892)</u>
<i>Total Governmental Activities Net Position</i>	<u>166,710,440</u>	<u>160,223,913</u>	<u>142,796,102</u>	<u>123,128,148</u>
<b>Business-Type Activity:</b>				
Net Investment in Capital Assets	6,798,703	7,942,419	9,086,715	10,221,880
Unrestricted	<u>5,219,698</u>	<u>3,952,026</u>	<u>3,541,625</u>	<u>2,748,585</u>
<i>Total Business-Type Activity Net Position</i>	<u>12,018,401</u>	<u>11,894,445</u>	<u>12,628,340</u>	<u>12,970,465</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	94,237,554	88,177,520	88,425,849	91,355,960
Restricted	64,812,242	61,872,292	69,510,706	74,924,960
Unrestricted (Deficit)	<u>19,679,045</u>	<u>22,068,546</u>	<u>(2,512,113)</u>	<u>(30,182,307)</u>
<i>Total Primary Government Net Position</i>	<u><u>\$ 178,728,841</u></u>	<u><u>\$ 172,118,358</u></u>	<u><u>\$ 155,424,442</u></u>	<u><u>\$ 136,098,613</u></u>

(1) The County reported the impact of GASB Statement No. 75 and 83 on the net position beginning in 2017 and 2019, respectively.

	2020	2019 (1)	2018	2017 (1)	2016	2015
\$	80,235,001	\$ 80,927,609	\$ 79,434,874	\$ 79,168,260	\$ 75,538,845	\$ 73,440,398
1,817,366	2,458,440	1,938,291	1,485,522	1,552,818	1,593,059	
1,696,966	2,047,872	1,888,600	2,012,708	1,966,189	2,127,125	
9,126,013	8,004,271	7,189,717	6,781,130	6,784,703	6,123,139	
31,305,574	29,156,071	27,664,581	29,602,663	29,763,171	29,102,790	
399,812	1,543,594	556,552	1,468,444	2,338,634	1,494,847	
8,571,914	7,525,113	9,053,909	8,761,972	8,622,804	7,566,692	
-	-	-	-	-	-	
4,552,993	4,000,346	3,292,080	4,831,633	3,061,756	2,776,454	
1,987,900	2,499,049	2,576,477	2,040,415	2,040,868	1,839,198	
2,080,640	1,538,362	1,352,277	980,037	833,462	704,940	
1,347,641	346,654	336,364	361,123	387,555	453,655	
1,452,473	2,514,094	778,875	1,315,950	777,231	907,711	
598,086	655,288	383,991	366,470	326,860	317,352	
210,017	185,632	156,025	166,445	145,640	138,203	
4,306,672	3,593,946	3,413,886	1,213,254	2,520,207	2,275,087	
<u>(74,871,075)</u>	<u>(75,891,821)</u>	<u>(66,074,915)</u>	<u>(64,721,502)</u>	<u>(28,018,754)</u>	<u>(25,276,789)</u>	
<u>74,817,993</u>	<u>71,104,520</u>	<u>73,941,584</u>	<u>75,834,524</u>	<u>108,641,989</u>	<u>105,583,861</u>	
11,336,679	12,400,446	13,488,293	14,718,939	15,982,489	15,275,490	
<u>2,185,130</u>	<u>1,749,346</u>	<u>3,344,788</u>	<u>2,523,482</u>	<u>2,446,328</u>	<u>3,799,347</u>	
<u>13,521,809</u>	<u>14,149,792</u>	<u>16,833,081</u>	<u>17,242,421</u>	<u>18,428,817</u>	<u>19,074,837</u>	
91,571,680	93,328,055	92,923,167	93,887,199	91,521,334	88,715,888	
69,454,067	66,068,732	60,581,625	61,387,766	61,121,898	57,420,252	
<u>(72,685,945)</u>	<u>(74,142,475)</u>	<u>(62,730,127)</u>	<u>(62,198,020)</u>	<u>(25,572,426)</u>	<u>(21,477,442)</u>	
<u>\$ 88,339,802</u>	<u>\$ 85,254,312</u>	<u>\$ 90,774,665</u>	<u>\$ 93,076,945</u>	<u>\$ 127,070,806</u>	<u>\$ 124,658,698</u>	

**Richland County, Ohio**  
 Changes in Net Position  
 Last Ten Years  
 (Accrual Basis of Accounting)

	2024	2023	2022	2021
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services and Sales				
General Government				
Legislative and Executive	\$ 5,315,586	\$ 6,063,975	\$ 6,181,973	\$ 6,396,099
Judicial	2,859,557	3,071,390	3,108,606	2,364,669
Public Safety	6,301,195	4,433,399	4,654,585	4,668,714
Public Works	443,937	555,802	732,733	803,432
Health	878,226	1,007,718	1,157,040	1,144,243
Human Services	1,275,167	1,202,237	1,273,073	1,616,254
Total Charges for Services and Sales	17,073,668	16,334,521	17,108,010	16,993,411
Operating Grants and Contributions	52,906,374	55,083,535	48,847,972	51,771,066
Capital Grants and Contributions	7,483,348	4,666,069	4,959,637	4,700,799
<i>Total Governmental Activities Program Revenues</i>	<u>77,463,390</u>	<u>76,084,125</u>	<u>70,915,619</u>	<u>73,465,276</u>
Business-Type Activity:				
Charges for Services and Sales				
	4,242,635	3,942,879	4,060,243	3,612,261
<i>Total Business-Type Activity Program Revenues</i>	<u>4,242,635</u>	<u>3,942,879</u>	<u>4,060,243</u>	<u>3,612,261</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 81,706,025</u>	<u>\$ 80,027,004</u>	<u>\$ 74,975,862</u>	<u>\$ 77,077,537</u>

	2020		2019 (1)		2018		2017 (1)		2016		2015
\$	5,107,328	\$	5,459,686	\$	5,622,717	\$	6,582,613	\$	5,455,765	\$	5,509,652
	2,838,498		2,938,350		2,753,467		1,440,992		3,829,706		2,122,824
	4,024,341		3,962,976		3,316,582		3,173,689		1,402,543		3,087,041
	732,950		914,187		1,096,022		746,883		440,986		622,427
	597,169		1,585,049		2,069,041		2,876,510		2,354,701		1,995,009
	1,749,043		1,660,164		1,554,763		1,286,324		1,266,539		1,161,164
	15,049,329		16,520,412		16,412,592		16,107,011		14,750,240		14,498,117
	50,922,215		47,430,094		39,082,022		38,980,278		42,883,895		40,433,897
	3,238,734		5,898,636		4,470,690		3,505,310		3,316,357		4,489,132
	69,210,278		69,849,142		59,965,304		58,592,599		60,950,492		59,421,146
	3,494,116		3,603,424		3,707,159		3,007,832		2,499,615		2,421,417
	3,494,116		3,603,424		3,707,159		3,007,832		2,499,615		2,421,417
\$	72,704,394	\$	73,452,566	\$	63,672,463	\$	61,600,431	\$	63,450,107	\$	61,842,563

**Richland County, Ohio**  
 Changes in Net Position (continued)  
 Last Ten Years  
 (Accrual Basis of Accounting)

	2024	2023	2022	2021
<b>Expenses</b>				
Governmental Activities				
General Government				
Legislative and Executive - Primary Government	\$ 19,726,836	\$ 16,381,112	\$ 13,691,772	\$ 9,370,357
Legislative and Executive - External	591,900	464,503	511,059	419,450
Judicial System	14,158,493	14,359,890	11,799,446	11,376,940
Public Safety	22,363,704	20,218,146	15,235,916	6,170,481
Public Works	9,106,353	11,107,701	11,209,533	7,188,436
Health - Primary Government	32,235,518	30,433,940	24,366,174	29,462,524
Health - External	317,248	280,748	280,748	230,492
Human Services - Primary Government	27,738,475	25,825,124	22,040,746	12,028,978
Human Services - External	377,444	376,931	376,268	379,134
Conservation and Recreation	961,187	263,753	234,548	106,926
Economic Development	598,249	98,056	1,439,684	406,351
Interest and Fiscal Charges	663,359	690,936	719,636	786,819
<i>Total Governmental Activities Expenses</i>	<i>128,838,766</i>	<i>120,500,840</i>	<i>101,905,530</i>	<i>77,926,888</i>
Business-Type Activity:				
Sewer	4,376,040	4,679,673	4,402,660	4,170,070
<i>Total Primary Government Expenses</i>	<i>133,214,806</i>	<i>125,180,513</i>	<i>106,308,190</i>	<i>82,096,958</i>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(51,375,376)	(44,416,715)	(30,989,911)	(4,461,612)
Business-Type Activity	(133,405)	(736,794)	(342,417)	(557,809)
<i>Total Primary Government Net (Expense)/Revenue</i>	<i>\$ (51,508,781)</i>	<i>\$ (45,153,509)</i>	<i>\$ (31,332,328)</i>	<i>\$ (5,019,421)</i>

	2020	2019 (1)	2018	2017 (1)	2016	2015
\$ 22,658,666	\$ 12,038,084	\$ 14,430,354	\$ 15,045,406	\$ 10,331,237	\$ 10,360,876	
572,349	563,327	556,134	515,300	553,073	763,041	
13,250,597	13,398,682	10,894,877	9,963,854	11,971,128	11,281,244	
19,401,407	21,144,766	15,506,215	17,923,421	16,716,957	15,364,256	
10,840,406	12,399,661	9,634,031	5,974,340	9,063,134	8,492,441	
24,561,132	25,673,773	26,322,893	25,415,516	28,238,285	28,336,226	
346,800	205,068	201,926	200,918	209,850	189,415	
25,706,417	31,341,944	26,418,757	27,994,411	23,528,898	22,442,112	
333,805	494,035	581,644	749,621	656,255	579,631	
452,987	313,057	221,398	217,442	258,609	280,690	
65,582	141,816	133,657	160,397	145,186	177,690	
1,070,486	1,014,942	1,096,361	1,158,043	1,229,403	1,244,237	
119,260,634	118,729,155	105,998,247	105,318,669	102,902,015	99,511,859	
4,125,539	6,289,818	4,116,999	4,195,053	3,151,788	4,252,927	
123,386,173	125,018,973	110,115,246	109,513,722	106,053,803	103,764,786	
(50,050,356)	(48,880,013)	(46,032,943)	(46,726,070)	(41,951,523)	(40,090,713)	
(631,423)	(2,686,394)	(409,840)	(1,187,221)	(652,173)	(1,831,510)	
\$ (50,681,779)	\$ (51,566,407)	\$ (46,442,783)	\$ (47,913,291)	\$ (42,603,696)	\$ (41,922,223)	

**Richland County, Ohio**  
 Changes in Net Position (continued)  
 Last Ten Years  
 (Accrual Basis of Accounting)

	2024	2023	2022	2021
<b>General Revenues and Transfers</b>				
Governmental Activities				
Property Taxes Levied for:				
General Fund	\$ 5,441,231	\$ 4,966,066	\$ 4,445,130	\$ 4,251,851
Health - Mental Health Board	2,187,931	2,097,464	2,077,879	2,029,578
Health - Developmental Disabilities Board	9,437,800	9,041,086	8,932,549	8,849,922
Human Services - Children's Services	4,861,476	4,355,233	4,523,757	4,385,359
Human Services - Dayspring	1,706,817	1,659,102	1,644,143	1,603,682
Permissive Sales Tax	25,570,661	25,915,747	26,304,870	25,041,728
Park Operations	1,750,389	445,827	-	-
Grants and Entitlements not Restricted to Specific Programs	5,681,022	6,323,580	5,895,299	5,178,127
Investment Earnings and Increase (Decrease) in Fair Value of Investments	5,947,678	6,593,617	(3,558,120)	8,426
Gain on Sale of Assets	72,647	124,046	-	-
Miscellaneous Transfers	282,195	322,758	392,358	1,423,094
	-	-	-	-
<i>Total Governmental Activities</i>	<i>62,939,847</i>	<i>61,844,526</i>	<i>50,657,865</i>	<i>52,771,767</i>
Business-Type Activity:				
Miscellaneous Transfers	-	2,899	292	6,465
	-	-	-	-
<i>Total Business-Type Activity</i>	<i>-</i>	<i>2,899</i>	<i>292</i>	<i>6,465</i>
<i>Total Primary Government General Revenues and Transfers</i>	<i>62,939,847</i>	<i>61,847,425</i>	<i>50,658,157</i>	<i>52,778,232</i>
<b>Change in Net Position</b>				
Governmental Activities	11,564,471	17,427,811	19,667,954	48,310,155
Business-Type Activity	(133,405)	(733,895)	(342,125)	(551,344)
<i>Total Primary Government Change in Net Position</i>	<i>\$ 11,431,066</i>	<i>\$ 16,693,916</i>	<i>\$ 19,325,829</i>	<i>\$ 47,758,811</i>

(1) Expenses were first impacted by the implementation of GASB Statement No. 75 and 83 in 2017 and 2019, respectively.

	2020	2019 (1)	2018	2017 (1)	2016	2015
\$	4,053,499	\$ 3,501,835	\$ 3,548,726	\$ 3,429,251	\$ 3,406,997	\$ 3,784,563
2,000,298	1,761,668	1,854,680	1,797,925	1,790,806	1,818,969	
8,586,196	7,505,202	7,648,524	7,577,280	7,661,579	7,618,772	
4,410,115	3,306,199	3,415,366	3,357,812	3,400,062	3,379,307	
1,577,743	1,363,199	1,379,834	1,367,604	1,316,651	1,292,967	
21,200,656	20,335,358	19,858,742	19,734,990	22,660,872	21,748,300	
-	-	-	-	-	-	
8,824,464	4,682,584	4,845,231	6,447,852	3,370,521	3,991,308	
1,886,082	2,842,959	1,088,425	928,393	624,536	478,939	
-	-	-	-	-	-	
1,224,776	743,945	500,475	561,554	777,627	955,508	
-	-	-	-	-	34,002	
<u>53,763,829</u>	<u>46,042,949</u>	<u>44,140,003</u>	<u>45,202,661</u>	<u>45,009,651</u>	<u>45,102,635</u>	
3,440	3,105	500	825	6,153	5,350	
-	-	-	-	-	(34,002)	
<u>3,440</u>	<u>3,105</u>	<u>500</u>	<u>825</u>	<u>6,153</u>	<u>(28,652)</u>	
<u>53,767,269</u>	<u>46,046,054</u>	<u>44,140,503</u>	<u>45,203,486</u>	<u>45,015,804</u>	<u>45,073,983</u>	
3,713,473	(2,837,064)	(1,892,940)	(1,523,409)	3,058,128	5,011,922	
(627,983)	(2,683,289)	(409,340)	(1,186,396)	(646,020)	(1,860,162)	
<u>\$ 3,085,490</u>	<u>\$ (5,520,353)</u>	<u>\$ (2,302,280)</u>	<u>\$ (2,709,805)</u>	<u>\$ 2,412,108</u>	<u>\$ 3,151,760</u>	

**Richland County, Ohio**  
 Fund Balances, Governmental Funds  
 Last Ten Years  
 (Modified Accrual Basis of Accounting)

	2024	2023	2022	2021
<b>General Fund</b>				
Nonspendable	\$ 2,450,696	\$ 2,261,671	\$ 2,363,211	\$ 2,662,203
Restricted	33,311	33,311	33,311	-
Committed	-	-	-	203,892
Assigned	5,056,120	4,956,651	2,216,105	3,919,470
Unassigned (Deficit)	32,504,218	26,130,697	17,866,634	16,431,703
<i>Total General Fund (Deficit)</i>	<i>40,044,345</i>	<i>33,382,330</i>	<i>22,479,261</i>	<i>23,217,268</i>
<b>All Other Governmental Funds</b>				
Nonspendable	618,606	602,516	637,059	475,607
Restricted	66,221,553	66,176,716	64,879,153	61,175,619
Committed	228,331	239,229	234,674	339,802
Assigned	1,146,119	1,484,616	1,436,489	1,160,132
Unassigned (Deficit)	(180,110)	(116,156)	(257,047)	(87)
<i>Total All Other Governmental Funds</i>	<i>68,034,499</i>	<i>68,386,921</i>	<i>66,930,328</i>	<i>63,151,073</i>
<i>Total Governmental Funds</i>	<i><u>\$ 108,078,844</u></i>	<i><u>\$ 101,769,251</u></i>	<i><u>\$ 89,409,589</u></i>	<i><u>\$ 86,368,341</u></i>

	2020	2019	2018	2017	2016	2015
\$	2,020,046	\$ 1,492,768	\$ 926,841	\$ 884,497	\$ 883,898	\$ 709,104
-	-	-	-	-	-	-
385,196	158,060	144,953	255,461	212,776	130,549	
2,079,155	2,092,330	100,501	-	-	-	-
<u>13,722,013</u>	<u>10,875,033</u>	<u>9,776,764</u>	<u>8,414,153</u>	<u>6,694,377</u>	<u>3,236,123</u>	
<u>18,206,410</u>	<u>14,618,191</u>	<u>10,949,059</u>	<u>9,554,111</u>	<u>7,791,051</u>	<u>4,075,776</u>	
676,922	659,740	770,041	1,040,800	1,091,907	988,221	
59,295,978	56,291,808	52,598,993	52,555,965	52,912,473	49,609,844	
332,684	289,278	277,104	288,383	328,022	298,940	
658,153	437,525	628,929	851,348	64,436	69,262	
(18,832)	(74,083)	(127,589)	(564,564)	(1,982,328)	(2,792,780)	
<u>60,944,905</u>	<u>57,604,268</u>	<u>54,147,478</u>	<u>54,171,932</u>	<u>52,414,510</u>	<u>48,173,487</u>	
<u>\$ 79,151,315</u>	<u>\$ 72,222,459</u>	<u>\$ 65,096,537</u>	<u>\$ 63,726,043</u>	<u>\$ 60,205,561</u>	<u>\$ 52,249,263</u>	

**Richland County, Ohio**  
 Changes in Fund Balances, Governmental Funds  
 Last Ten Years

	2024	2023	2022	2021
<b>Revenues</b>				
Property Taxes	\$ 24,050,517	\$ 21,018,367	\$ 20,284,074	\$ 20,275,152
Sales Taxes	25,978,449	25,660,738	25,793,997	24,394,252
Charges for Services	14,279,850	14,031,411	14,867,977	14,552,495
Licenses and Permits	773,049	928,864	1,119,906	1,203,616
Fines and Forfeitures	1,094,546	738,626	784,673	822,773
Intergovernmental	67,848,312	61,620,100	60,513,138	58,577,753
Special Assessments	-	1,048	5,723	30,946
Interest	5,163,574	4,057,278	(3,510,963)	8,426
Rentals	456,546	500,751	469,354	396,944
Contributions and Donations	311,106	90,696	95,352	367,311
Increase in fair value of investments	914,103	2,649,633	-	-
Other	1,528,121	1,429,736	1,664,477	1,423,094
<i>Total Revenues</i>	<i>142,398,173</i>	<i>132,727,248</i>	<i>122,087,708</i>	<i>122,052,762</i>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	19,283,609	15,920,730	15,272,581	13,672,431
Judicial System	14,067,555	14,197,808	14,793,295	13,829,170
Public Safety	22,034,948	19,274,818	18,915,424	18,186,549
Public Works	7,246,031	7,094,451	7,083,277	6,422,574
Health	31,567,956	30,182,005	27,855,517	27,789,708
Human Services	27,323,006	25,174,375	26,120,005	25,669,618
Conservation and Recreation	953,875	291,841	288,156	212,198
Economic Development	598,249	98,056	1,439,684	406,351
Other	2,173	-	-	177,284
Capital Outlay	9,748,886	5,077,316	5,152,006	4,532,162
Intergovernmental	1,286,592	1,122,182	1,168,075	1,129,157
Debt Service				
Principal Retirement	1,421,984	1,424,212	1,404,007	1,393,265
Interest and Fiscal Charges	606,577	633,838	658,919	701,806
Bond Issuance Costs	-	-	-	-
<i>Total Expenditures</i>	<i>136,141,441</i>	<i>120,491,632</i>	<i>120,150,946</i>	<i>114,122,273</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>6,256,732</i>	<i>12,235,616</i>	<i>1,936,762</i>	<i>7,930,489</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	89,964	124,046	53,417	54,813
Inception of Capital Lease	-	-	-	-
OPWC Loans Issued	250,000	-	-	-
Refunding Bonds Issued	-	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Bond Anticipation Notes Issued	-	-	-	-
Note Premium	-	-	-	-
Transfers In	689,001	1,734,389	4,336,783	1,199,733
Transfers Out	(689,001)	(1,734,389)	(3,285,714)	(1,968,009)
<i>Total Other Financing Sources (Uses)</i>	<i>339,964</i>	<i>124,046</i>	<i>1,104,486</i>	<i>(713,463)</i>
<i>Net Change in Fund Balances</i>	<i>\$ 6,596,696</i>	<i>\$ 12,359,662</i>	<i>\$ 3,041,248</i>	<i>\$ 7,217,026</i>
Debt Service as a Percentage of Noncapital Expenditures	1.64%	1.80%	1.77%	1.94%

	2020	2019	2018	2017	2016	2015
\$ 19,685,247	\$ 17,913,745	\$ 17,212,080	\$ 17,437,227	\$ 17,777,917	\$ 18,093,737	
21,196,542	20,183,215	19,754,222	20,416,894	22,744,500	20,869,242	
13,030,594	14,257,482	14,067,007	14,204,062	13,091,005	12,974,303	
1,175,914	1,283,614	1,514,317	1,163,857	891,529	938,379	
427,929	528,566	334,398	305,608	338,931	397,545	
63,158,733	55,958,945	49,287,546	48,843,326	50,029,730	47,394,509	
64,602	103,437	101,385	136,010	169,479	886,475	
1,886,082	2,842,959	1,088,425	928,393	624,536	478,939	
420,455	444,791	423,066	436,189	424,168	413,009	
144,695	50,724	41,691	53,553	39,881	121,030	
-	-	-	-	-	-	
1,224,776	743,945	500,475	561,554	777,627	955,508	
<u>122,415,569</u>	<u>114,311,423</u>	<u>104,324,612</u>	<u>104,486,673</u>	<u>106,909,303</u>	<u>103,522,676</u>	
21,487,321	10,813,193	15,256,152	14,069,950	9,800,572	10,076,906	
12,990,344	12,464,173	10,646,513	9,298,540	11,494,626	11,050,520	
17,257,724	16,738,566	13,635,709	15,344,587	15,446,614	15,309,633	
6,315,231	5,631,436	5,377,232	5,123,399	4,816,319	5,143,108	
24,287,180	26,180,038	27,067,169	26,344,771	26,564,219	27,417,387	
23,740,759	24,712,318	22,958,579	22,283,695	21,969,149	23,159,191	
414,909	250,787	192,216	186,139	216,785	300,556	
65,582	141,816	133,657	160,397	145,186	177,690	
667	633	18,299	586	538	4,637	
3,458,545	6,827,735	5,787,793	4,072,511	4,110,201	4,930,213	
1,128,603	1,262,430	1,339,704	1,465,839	1,419,178	1,532,087	
2,855,211	2,828,061	1,573,524	1,783,535	3,195,942	2,730,789	
964,960	967,115	998,269	1,063,154	1,167,589	1,196,629	
218,474	127,647	-	-	56,529	144,161	
<u>115,185,510</u>	<u>108,945,948</u>	<u>104,984,816</u>	<u>101,197,103</u>	<u>100,403,447</u>	<u>103,173,507</u>	
7,230,059	5,365,475	(660,204)	3,289,570	6,505,856	349,169	
<u>\$ 6,928,856</u>	<u>\$ 7,125,922</u>	<u>\$ 604,310</u>	<u>\$ 3,520,482</u>	<u>\$ 7,956,298</u>	<u>\$ 807,206</u>	

3.60%                    3.71%                    2.60%                    3.07%                    4.51%                    4.08%

**Richland County, Ohio**  
**Assessed Valuation and Estimated Actual Values of Taxable Property**  
**Last Ten Years**

Tax Year	Real Property			Tangible Personal Property		
	Assessed Value			Public Utility		
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2024	\$ 2,379,593,760	\$ 401,116,040	\$ 6,798,839,314	\$ 524,883,630	\$ 596,458,670	
2023	2,370,157,090	405,813,590	6,771,877,400	489,513,150	556,264,943	
2022	1,769,214,860	346,670,420	5,054,899,600	476,147,000	541,076,136	
2021	1,756,537,040	346,550,070	5,018,677,257	452,211,960	513,877,227	
2020	1,746,669,140	342,385,920	4,990,483,257	428,040,470	486,409,625	
2019	1,543,487,610	335,310,410	4,409,964,600	337,427,920	383,440,818	
2018	1,540,142,610	337,894,770	4,400,407,457	216,511,970	246,036,330	
2017	1,555,493,470	345,890,830	4,444,267,057	150,443,400	170,958,409	
2016	1,550,914,340	342,711,010	4,431,183,829	142,857,250	162,337,784	
2015	1,547,101,040	333,702,310	4,420,288,686	128,381,160	145,887,682	

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. The last year telephone companies paid tangible personal property tax is 2010.

Source: Richland County Auditor

Totals			Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Ratio	
\$ 3,305,593,430	\$ 7,395,297,984	44.7%	9.73629
3,265,483,830	7,328,142,343	44.6	9.71497
2,592,032,280	5,595,975,736	46.3	10.74924
2,555,299,070	5,532,554,484	46.2	10.76059
2,517,095,530	5,476,892,882	46.0	10.74924
2,216,225,940	4,793,405,418	46.2	11.31249
2,094,549,350	4,646,443,787	44.1	11.07472
2,051,827,700	4,615,225,466	44.5	10.44156
2,036,482,600	4,593,521,613	44.3	10.43085
2,009,184,510	4,566,176,368	44.0	10.36527

**Richland County, Ohio**  
 Property Tax Rates - Direct and Overlapping Governments  
 (Per \$1,000 Assessed Value)  
 Last Ten Years

	2024	2023	2022	2021
<b>Unvoted Millage</b>				
Operating	<u>\$2.00000</u>	<u>\$2.00000</u>	<u>\$2.00000</u>	<u>\$2.00000</u>
<b>Voted Millage - by levy</b>				
1983 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.18939	1.18697	1.58109	1.58176
Commercial/Industrial and Public Utility Real	3.06484	3.03234	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
1995 Developmental Disabilities Current Expense				
Residential/Agricultural Real	1.05960	1.05744	1.40856	1.40915
Commercial/Industrial and Public Utility Real	2.18917	2.16596	2.50000	2.50000
General Business and Public Utility Personal	2.50000	2.50000	2.50000	2.50000
2003 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.25458	0.25407	0.33843	0.33857
Commercial/Industrial and Public Utility Real	0.35027	0.34655	0.40000	0.40000
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2008 Senior Citizens				
Residential/Agricultural Real	0.65860	0.65725	0.87549	0.87586
Commercial/Industrial and Public Utility Real	0.87567	0.86638	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2011 Mental Health Current Expense				
Residential/Agricultural Real	0.65860	0.65725	0.87549	0.87586
Commercial/Industrial and Public Utility Real	0.87567	0.86638	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2013 Dayspring County Home Current Expenses				
Residential/Agricultural Real	0.26344	0.26290	0.35020	0.35034
Commercial/Industrial and Public Utility Real	0.35027	0.34655	0.40000	0.40000
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
2014 Children's Services Current Expenses				
Residential/Agricultural Real	0.65860	0.65725	0.87549	0.87586
Commercial/Industrial and Public Utility Real	0.87567	0.86638	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2018 Senior Citizens Current Expenses				
Residential/Agricultural Real	0.33414	0.33346	0.44418	0.44437
Commercial/ Industrial and Public Utility Real	0.43783	0.43319	0.50000	0.50000
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
2019 Children's Services Current Expenses				
Residential/Agricultural Real	0.66828	0.66692	0.88836	0.88874
Commercial/Industrial and Public Utility Real	0.87567	0.86638	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
2023 Park District				
Residential/Agricultural Real	0.48897	0.48797	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.56918	0.56315	0.00000	0.00000
General Business and Public Utility Personal	0.65000	0.65000	0.00000	0.00000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	<u>\$6.23419</u>	<u>\$6.22148</u>	<u>\$6.74893</u>	<u>\$6.75177</u>
Commercial/Industrial and Public Utility Real	<u>10.46424</u>	<u>10.35327</u>	<u>10.30000</u>	<u>10.30000</u>
General Business and Public Utility Personal	<u>11.95000</u>	<u>11.95000</u>	<u>10.30000</u>	<u>10.30000</u>
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	<u>\$8.23419</u>	<u>\$8.22148</u>	<u>\$8.74893</u>	<u>\$8.75177</u>
Commercial/Industrial and Public Utility Real	<u>12.46424</u>	<u>12.35327</u>	<u>12.30000</u>	<u>12.30000</u>
General Business and Public Utility Personal	<u>13.95000</u>	<u>13.95000</u>	<u>12.30000</u>	<u>12.30000</u>
<b>Total Weighted Average Tax Rate</b>	<u><u>\$9.73629</u></u>	<u><u>\$9.71497</u></u>	<u><u>\$10.74924</u></u>	<u><u>\$10.76059</u></u>

2020	2019	2018	2017	2016	2015
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
1.58115	1.77979	1.77530	1.75230	1.75918	1.75406
3.47883	3.50000	3.50000	3.43610	3.43667	3.40051
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
1.40860	1.58557	1.58157	1.56108	1.56721	1.56265
2.48488	2.50000	2.50000	2.49958	2.50000	2.50000
2.50000	2.50000	2.50000	2.50000	2.50000	2.50000
0.33844	0.38096	0.38000	0.37507	0.37655	0.37545
0.39758	0.40000	0.40000	0.39993	0.40000	0.40000
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.87552	0.98551	0.98303	0.97029	0.97410	0.97127
0.99395	1.00000	1.00000	0.99983	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.87552	0.98551	0.98303	0.97029	0.97410	0.97127
0.99395	1.00000	1.00000	0.99983	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.35021	0.39420	0.39321	0.38812	0.38964	0.38851
0.39758	0.40000	0.40000	0.39993	0.40000	0.40000
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
0.87552	0.98551	0.98303	0.97029	0.97410	0.97127
0.99395	1.00000	1.00000	0.99983	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.44420	0.50000	0.50000	0.00000	0.00000	0.00000
0.49698	0.50000	0.50000	0.00000	0.00000	0.00000
0.50000	0.50000	0.50000	0.00000	0.00000	0.00000
0.88839	1.00000	0.69452	0.68552	0.68821	0.68620
0.99395	1.00000	1.00000	0.99983	1.00000	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
\$6.74915	\$7.59705	\$7.57917	\$6.98744	\$7.01489	\$6.99446
10.23769	10.30000	10.30000	9.73504	9.73667	9.70051
10.30000	10.30000	10.30000	9.80000	9.80000	9.80000
\$8.74915	\$9.59705	\$9.57917	\$8.98744	\$9.01489	\$8.99446
12.23769	12.30000	12.30000	11.73504	11.73667	11.70051
12.30000	12.30000	12.30000	11.80000	11.80000	11.80000
\$10.74924	\$11.31249	\$11.07472	\$10.44156	\$10.43085	\$10.36527

**Richland County, Ohio**

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Ten Years

	2024	2023	2022	2021
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
Crestline				
Residential/Agricultural Real	\$2.30000	\$2.30000	\$2.30000	\$2.30000
Commercial/Industrial and Public Utility Real	2.30000	2.30000	2.30000	2.30000
General Business and Public Utility Personal	2.30000	2.30000	2.30000	2.30000
Galion				
Residential/Agricultural Real	1.70000	1.70000	1.70000	1.70000
Commercial/Industrial and Public Utility Real	1.70000	1.70000	1.70000	1.70000
General Business and Public Utility Personal	1.70000	1.70000	1.70000	1.70000
Mansfield				
Residential/Agricultural Real	3.47000	3.47000	3.47000	3.47000
Commercial/Industrial and Public Utility Real	3.47000	3.47000	3.47000	3.47000
General Business and Public Utility Personal	3.47000	3.47000	3.47000	3.47000
Ontario				
Residential/Agricultural Real	2.20000	2.20000	2.20000	2.20000
Commercial/Industrial and Public Utility Real	2.20000	2.20000	2.20000	2.20000
General Business and Public Utility Personal	2.20000	2.20000	2.20000	2.20000
Shelby				
Residential/Agricultural Real	4.85719	4.85570	5.40415	5.40296
Commercial/Industrial and Public Utility Real	5.42349	5.38832	5.67947	5.69575
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Villages</b>				
Bellville				
Residential/Agricultural Real	12.05438	12.06566	14.90136	14.43016
Commercial/Industrial and Public Utility Real	13.19182	13.04956	15.97573	15.86696
General Business and Public Utility Personal	16.10000	16.10000	16.10000	16.10000
Butler				
Residential/Agricultural Real	7.07631	7.08720	6.10899	6.11727
Commercial/Industrial and Public Utility Real	7.31800	7.31800	6.69904	6.69904
General Business and Public Utility Personal	8.80000	8.80000	6.80000	6.80000
Lexington				
Residential/Agricultural Real	6.14611	6.14322	7.19951	7.19888
Commercial/Industrial and Public Utility Real	7.54163	7.53017	8.20000	7.97242
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000
Lucas				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.00000	2.00000	2.00000
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000

2020	2019	2018	2017	2016	2015
\$2.30000	\$2.30000	\$2.30000	\$2.30000	\$2.30000	\$2.30000
2.30000	2.30000	2.30000	2.30000	2.30000	2.30000
2.30000	2.30000	2.30000	2.30000	2.30000	2.30000
1.70000	1.70000	1.70000	1.70000	1.70000	1.70000
1.70000	1.70000	1.70000	1.70000	1.70000	1.70000
1.70000	1.70000	1.70000	1.70000	1.70000	1.70000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
3.47000	3.47000	3.47000	3.47000	3.47000	3.47000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
2.20000	2.20000	2.20000	2.20000	2.20000	2.20000
5.39664	5.89299	5.88336	5.84452	5.93769	5.93428
5.67737	5.67534	5.92630	5.87844	5.97079	6.00000
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
13.78241	15.94836	15.96160	15.95872	12.95504	11.25220
15.58304	15.71445	15.77767	15.72573	13.10000	13.03844
16.10000	16.10000	16.10000	16.10000	13.10000	13.10000
6.10908	6.71127	6.70737	4.68651	4.79914	4.80000
6.71417	6.76082	6.76082	4.76082	4.78864	4.78864
6.80000	6.80000	6.80000	4.80000	4.80000	4.80000
7.19813	7.95760	7.95041	7.93901	8.20000	8.20000
7.97170	7.94754	7.95794	7.89890	8.16481	8.20000
8.20000	8.20000	8.20000	8.20000	8.20000	8.20000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000

**Richland County, Ohio**

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Ten Years

	2024	2023	2022	2021
<b>Plymouth</b>				
Residential/Agricultural Real	\$9.79832	\$10.77688	\$11.96180	\$11.95144
Commercial/Industrial and Public Utility Real	16.80652	19.04050	19.45349	19.50000
General Business and Public Utility Personal	19.50000	19.50000	19.50000	19.50000
<b>Shiloh</b>				
Residential/Agricultural Real	4.71821	4.71821	5.18636	5.18636
Commercial/Industrial and Public Utility Real	8.76269	8.76269	9.17062	9.17062
General Business and Public Utility Personal	11.50000	11.50000	11.50000	11.50000
<b>Townships</b>				
<b>Blooming Grove</b>				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
<b>Butler</b>				
Residential/Agricultural Real	3.00000	3.00000	3.00000	3.00000
Commercial/Industrial and Public Utility Real	3.00000	3.00000	3.00000	3.00000
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000
<b>Cass</b>				
Residential/Agricultural Real	2.29746	2.29831	2.42553	2.42624
Commercial/Industrial and Public Utility Real	2.92280	2.92280	2.98616	2.98616
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000
<b>Franklin</b>				
Residential/Agricultural Real	6.31757	4.31773	4.83654	4.84114
Commercial/Industrial and Public Utility Real	6.46957	4.46957	5.23029	5.23029
General Business and Public Utility Personal	7.30000	5.30000	5.30000	5.30000
<b>Jackson</b>				
Residential/Agricultural Real	3.75516	3.75286	4.08056	4.08338
Commercial/Industrial and Public Utility Real	3.69982	4.17901	4.20627	4.20634
General Business and Public Utility Personal	5.60000	5.60000	5.60000	5.60000
<b>Jefferson</b>				
Residential/Agricultural Real	9.32846	9.34798	9.78429	9.79877
Commercial/Industrial and Public Utility Real	11.44747	11.35837	11.03790	10.99545
General Business and Public Utility Personal	13.00000	13.00000	11.70000	11.70000
<b>Madison</b>				
Residential/Agricultural Real	12.38038	12.34923	15.39897	15.39398
Commercial/Industrial and Public Utility Real	15.67992	15.50776	18.75000	18.68571
General Business and Public Utility Personal	18.75000	18.75000	18.75000	18.75000
<b>Mansfield</b>				
Residential/Agricultural Real	0.13000	0.13000	0.13000	0.13000
Commercial/Industrial and Public Utility Real	0.13000	0.13000	0.13000	0.13000
General Business and Public Utility Personal	0.13000	0.13000	0.13000	0.13000

2020	2019	2018	2017	2016	2015
\$12.43273	\$13.26345	\$13.21741	\$13.48505	\$13.57092	\$13.54866
19.43343	19.50000	19.06194	18.94285	19.14711	19.24748
19.50000	19.50000	19.50000	19.50000	19.50000	19.50000
5.20748	5.67635	5.65118	5.64132	5.59715	5.58615
9.17062	9.07746	9.07746	7.49453	9.15416	6.78398
11.50000	11.50000	11.50000	11.50000	11.50000	11.50000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000	3.00000
2.42877	2.40492	2.40463	2.40362	2.34722	3.21739
2.98385	2.97919	2.97919	2.87670	2.99429	4.76765
3.00000	3.00000	3.00000	3.00000	3.00000	5.00000
4.84836	4.97265	4.97253	4.95700	4.82556	4.82243
5.30000	5.26699	5.26699	5.26699	5.30000	5.30000
5.30000	5.30000	5.30000	5.30000	5.30000	5.30000
4.08383	4.20660	3.70579	3.69372	3.63725	3.63596
4.20634	4.20582	3.70582	3.64207	3.72502	3.69349
5.60000	5.60000	5.10000	5.10000	5.10000	5.10000
9.80465	10.48107	10.47862	9.38036	9.27690	9.27519
11.00945	11.13837	11.19394	10.32308	10.39805	10.34618
11.70000	11.70000	11.70000	11.70000	11.70000	11.70000
15.37795	14.29975	14.14309	13.89217	14.80310	13.01489
18.67932	15.25000	15.25000	15.25000	15.25000	13.50000
18.75000	15.25000	15.25000	15.25000	15.25000	13.50000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000
0.13000	0.13000	0.13000	0.13000	0.13000	0.13000

**Richland County, Ohio**

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Ten Years

	2024	2023	2022	2021
<b>Mifflin</b>				
Residential/Agricultural Real	\$14.42833	\$14.38062	\$15.74483	\$15.72898
Commercial/Industrial and Public Utility Real	19.19733	19.18912	17.56284	17.52464
General Business and Public Utility Personal	21.85000	21.85000	18.35000	18.35000
<b>Monroe</b>				
Residential/Agricultural Real	5.56408	5.56713	6.45533	6.46019
Commercial/Industrial and Public Utility Real	6.83864	6.76556	7.66449	7.66449
General Business and Public Utility Personal	9.40000	9.40000	9.40000	9.40000
<b>Perry</b>				
Residential/Agricultural Real	5.99554	6.00120	6.98169	8.23609
Commercial/Industrial and Public Utility Real	6.58093	6.58093	6.63938	8.26539
General Business and Public Utility Personal	7.50000	7.50000	7.50000	10.00000
<b>Plymouth</b>				
Residential/Agricultural Real	4.63146	4.63184	5.44039	5.44689
Commercial/Industrial and Public Utility Real	5.41111	5.41111	5.42330	5.42330
General Business and Public Utility Personal	6.60000	6.60000	6.60000	6.60000
<b>Sandusky</b>				
Residential/Agricultural Real	5.38166	5.38283	6.28627	6.29036
Commercial/Industrial and Public Utility Real	6.16644	6.16644	6.70951	6.70951
General Business and Public Utility Personal	6.80000	6.80000	6.80000	6.80000
<b>Sharon</b>				
Residential/Agricultural Real	3.28517	3.28400	3.77262	3.77641
Commercial/Industrial and Public Utility Real	3.80934	3.80934	4.07196	4.07196
General Business and Public Utility Personal	4.20000	4.20000	4.20000	4.20000
<b>Springfield</b>				
Residential/Agricultural Real	8.70215	8.68155	10.68781	10.69064
Commercial/Industrial and Public Utility Real	10.81530	10.57471	12.30000	12.30000
General Business and Public Utility Personal	12.30000	12.30000	12.30000	12.30000
<b>Troy</b>				
Residential/Agricultural Real	5.73229	5.39617	6.16972	6.17138
Commercial/Industrial and Public Utility Real	6.84878	6.67053	7.37588	7.37537
General Business and Public Utility Personal	7.50000	7.50000	7.50000	7.50000
<b>Washington</b>				
Residential/Agricultural Real	7.20930	7.20575	9.22161	9.92560
Commercial/Industrial and Public Utility Real	8.34290	8.33916	10.10000	10.73559
General Business and Public Utility Personal	9.00000	9.00000	10.10000	10.80000

2020	2019	2018	2017	2016	2015
\$15.72085	\$15.09826	\$15.06846	\$14.94215	\$15.18882	\$15.16480
17.53283	15.65000	15.64489	15.55170	15.65000	15.65000
18.35000	15.65000	15.65000	15.65000	15.65000	15.65000
6.46131	6.55477	6.76006	6.73918	6.50876	6.50851
7.66449	7.62001	7.41165	7.41165	7.37435	7.37435
9.40000	9.40000	9.40000	9.40000	9.40000	9.40000
5.74133	5.86085	5.86074	5.85682	5.63446	5.63427
5.76539	6.08166	6.08166	6.08166	7.03387	7.03387
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
5.44857	5.43352	5.43393	5.24077	5.19321	3.83388
5.42330	5.38739	5.38739	5.25241	5.40158	4.56865
6.60000	6.60000	6.60000	6.60000	6.60000	6.60000
6.29891	6.52412	6.52154	6.51332	4.87039	4.87169
6.70951	6.70942	6.70366	6.70366	5.29728	5.29601
6.80000	6.80000	6.80000	6.80000	5.30000	5.30000
3.77319	3.70209	3.70086	3.69802	3.56536	3.56562
4.07196	4.07196	4.13440	4.13440	4.19779	4.19779
4.20000	4.20000	4.20000	4.20000	4.20000	4.20000
8.49063	9.85998	9.05642	9.00491	9.10676	9.10291
10.10000	10.10000	9.30000	9.22553	9.30000	9.30000
10.10000	10.10000	9.30000	9.30000	9.30000	9.30000
6.17129	6.71212	6.70681	6.69477	6.74191	6.73953
7.37417	7.35229	7.34605	7.25937	7.36145	7.04599
7.50000	7.50000	7.50000	7.50000	7.50000	7.50000
6.62478	7.19611	7.18834	6.33912	7.47835	5.47670
7.41924	7.39222	7.28903	6.56995	7.50000	5.50000
7.50000	7.50000	7.50000	7.50000	7.50000	5.50000

**Richland County, Ohio**

Property Tax Rates - Direct and Overlapping Governments (continued)  
(Per \$1,000 Assessed Value)  
Last Ten Years

	2024	2023	2022	2021
<b>Weller</b>				
Residential/Agricultural Real	\$4.64873	\$4.65120	\$5.04648	\$5.05179
Commercial/Industrial and Public Utility Real	5.11497	5.11497	5.41415	5.41408
General Business and Public Utility Personal	6.00000	6.00000	6.00000	6.00000
<b>Worthington</b>				
Residential/Agricultural Real	6.67997	6.67895	7.77210	7.78149
Commercial/Industrial and Public Utility Real	8.43644	8.43644	9.56508	9.56508
General Business and Public Utility Personal	10.10000	10.10000	10.10000	10.10000
<b>Special Districts</b>				
Cass, Bloomingrove & Shiloh Fire District				
Residential/Agricultural Real	1.55240	1.55493	2.25338	2.25809
Commercial/Industrial and Public Utility Real	4.24409	4.24409	5.00000	5.00000
General Business and Public Utility Personal	5.00000	5.00000	5.00000	5.00000
Health Levy				
Residential/Agricultural Real	0.90653	0.90461	1.21031	1.21089
Commercial/Industrial and Public Utility Real	1.22038	1.20766	1.40000	1.39959
General Business and Public Utility Personal	1.40000	1.40000	1.40000	1.40000
Ashland Public Library				
Residential/Agricultural Real	0.60969	0.60968	0.83878	0.83926
Commercial/Industrial and Public Utility Real	0.82565	0.86651	0.88219	0.89125
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Mansfield/Richland County Public Library				
Residential/Agricultural Real	2.52365	2.51789	3.36561	3.36691
Commercial/Industrial and Public Utility Real	3.40676	3.35731	3.90000	3.89968
General Business and Public Utility Personal	3.90000	3.90000	3.90000	3.90000
Marvin Memorial Library				
Residential/Agricultural Real	1.22535	1.22500	1.57993	1.58105
Commercial/Industrial and Public Utility Real	1.44000	1.47091	1.60868	1.61590
General Business and Public Utility Personal	1.75000	1.75000	1.75000	1.75000
<b>Joint Vocational Schools</b>				
Ashland County West Holmes				
Residential/Agricultural Real	3.02510	3.02776	3.29812	3.37630
Commercial/Industrial and Public Utility Real	3.45103	3.54323	3.59254	3.79085
General Business and Public Utility Personal	5.20000	5.20000	5.20000	5.20000
EHOVE				
Residential/Agricultural Real	4.34318	2.77255	2.80240	2.81843
Commercial/Industrial and Public Utility Real	4.67950	3.08719	3.09471	3.13328
General Business and Public Utility Personal	6.47000	4.45000	4.45000	4.45000
Knox County Career Center				
Residential/Agricultural Real	2.00139	2.00000	2.00026	2.00353
Commercial/Industrial and Public Utility Real	3.96126	3.96457	4.35093	4.32262
General Business and Public Utility Personal	6.40000	6.40000	6.40000	6.40000

2020	2019	2018	2017	2016	2015
\$5.05465	\$5.20832	\$5.20898	\$5.20019	\$5.02897	\$5.02364
5.42454	5.39339	5.39339	5.34294	5.39978	5.58767
6.00000	6.00000	6.00000	6.00000	6.00000	6.00000
7.78694	8.23427	8.22658	8.18204	7.91485	7.90554
9.57664	9.56685	9.50145	9.50145	9.38876	9.38876
10.10000	10.10000	10.10000	10.10000	10.10000	10.10000
2.26907	2.15354	2.15272	2.14605	1.83793	1.83755
5.00000	4.92305	4.92305	4.62451	5.00000	4.62212
5.00000	5.00000	5.00000	5.00000	5.00000	5.00000
1.21057	1.35865	1.35527	1.33761	1.34076	1.33695
1.39062	1.40000	1.40000	1.40000	1.40000	1.40000
1.40000	1.40000	1.40000	1.40000	1.40000	1.40000
0.83936	0.93863	0.93846	0.93824	1.00000	1.00000
0.90132	0.94277	0.96279	0.95956	0.98428	1.00000
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
3.36597	3.80032	3.79038	3.73917	3.76966	3.75821
3.87405	3.90000	3.90000	3.90000	3.90000	3.90000
3.90000	3.90000	3.90000	3.90000	3.90000	3.90000
1.57872	1.75000	1.75000	1.75000	1.75000	1.75000
1.60774	1.60677	1.71892	1.68791	1.74589	1.75000
1.75000	1.75000	1.75000	1.75000	1.75000	1.75000
2.27689	2.28975	2.29642	2.29666	2.30165	2.30761
2.71348	2.83213	2.90186	2.88978	2.92624	2.97366
4.10000	4.10000	4.10000	4.10000	4.10000	4.10000
3.11821	3.12575	3.12858	3.27557	2.77033	2.77191
3.19772	3.20253	3.21730	3.25495	2.75038	2.75978
4.45000	4.45000	4.45000	4.45000	3.95000	3.95000
2.00000	2.12992	2.13221	2.13069	2.18220	2.18254
4.27824	4.55310	4.50013	4.34669	4.33132	4.29726
6.40000	6.40000	6.40000	6.40000	6.40000	6.40000

**Richland County, Ohio**

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Ten Years

	2024	2023	2022	2021
Pioneer Career and Technology Center				
Residential/Agricultural Real	\$2.00000	\$2.08496	\$2.53238	\$2.53693
Commercial/Industrial and Public Utility Real	2.92053	3.06810	3.38995	3.34371
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000
<b>Schools</b>				
Ashland City				
Residential/Agricultural Real	24.39985	24.39949	31.93895	32.05406
Commercial/Industrial and Public Utility Real	37.04165	38.60746	39.60827	40.05550
General Business and Public Utility Personal	64.15000	64.15000	64.55000	64.65000
Buckeye Central Local				
Residential/Agricultural Real	20.23822	31.38977	24.21315	24.21709
Commercial/Industrial and Public Utility Real	21.80201	22.33871	23.19309	23.19471
General Business and Public Utility Personal	45.50000	45.50000	45.50000	45.50000
Clear Fork Local				
Residential/Agricultural Real	21.01802	21.01917	21.33566	25.13789
Commercial/Industrial and Public Utility Real	23.75735	23.54869	27.79343	31.49897
General Business and Public Utility Personal	45.25000	45.25000	45.25000	49.05000
Crestline Exempted Village				
Residential/Agricultural Real	35.12934	43.11871	41.48480	40.48416
Commercial/Industrial and Public Utility Real	48.29519	61.45634	61.74297	60.44857
General Business and Public Utility Personal	69.00000	76.60000	74.90000	73.90000
Crestview Local				
Residential/Agricultural Real	21.72278	21.72287	23.54412	23.57549
Commercial/Industrial and Public Utility Real	22.45625	22.45625	23.72273	23.79521
General Business and Public Utility Personal	45.40000	45.40000	45.40000	45.40000
Galion City				
Residential/Agricultural Real	24.07332	29.82427	30.63642	31.72793
Commercial/Industrial and Public Utility Real	39.08691	44.87931	44.90357	45.09473
General Business and Public Utility Personal	56.53000	58.48000	58.73000	59.83000
Lexington Local				
Residential/Agricultural Real	37.25413	37.22061	42.82929	43.04776
Commercial/Industrial and Public Utility Real	38.52631	38.17025	46.66060	45.83529
General Business and Public Utility Personal	47.70000	47.70000	52.80000	53.00000
Loudonville-Perrysville Exempted Village				
Residential/Agricultural Real	26.88805	26.95530	29.16017	29.73965
Commercial/Industrial and Public Utility Real	27.43381	27.54771	29.70273	30.70067
General Business and Public Utility Personal	36.63000	36.72000	38.56000	39.10000

2020	2019	2018	2017	2016	2015
\$2.60635	\$2.75775	\$2.75074	\$2.73497	\$2.69966	\$2.69813
3.33606	3.36791	3.34456	3.38910	3.41873	3.40594
3.70000	3.70000	3.70000	3.70000	3.70000	3.70000
32.40709	35.65056	36.09516	36.28835	38.36305	38.45072
40.79128	42.53004	43.74691	43.82311	44.92055	45.62303
65.00000	65.15000	65.60000	65.80000	65.95000	66.05000
23.52439	22.26460	25.47073	24.96575	24.92217	25.32192
23.54693	24.29444	25.44900	28.77280	28.24268	28.67671
45.50000	45.50000	48.70000	49.50000	50.10000	50.50000
25.13867	25.72268	25.71538	25.63847	25.27993	25.26354
31.26300	31.46408	31.48147	30.97011	30.96388	30.76494
49.05000	49.05000	49.05000	49.05000	49.05000	49.05000
43.98394	43.65400	43.34931	43.12171	42.23553	41.36309
61.91323	61.17549	60.36293	61.62867	60.93677	59.89935
75.45000	75.10000	74.85000	74.60000	74.05000	73.20000
23.60494	24.22872	25.21697	25.15832	23.28155	25.26033
23.83182	24.83094	26.10122	25.73467	25.90003	28.29350
45.40000	45.40000	46.40000	46.40000	46.40000	48.40000
34.40316	34.47783	34.41924	36.81149	36.61687	36.52856
46.24190	46.22465	45.75768	49.66991	49.60094	49.21254
59.83000	59.83000	59.83000	60.28000	60.28000	60.28000
43.02310	46.69642	37.95501	38.06436	39.22596	39.20591
45.53954	47.94909	39.12079	39.27716	40.85279	40.84505
53.00000	55.30000	46.60000	46.80000	47.40000	47.40000
29.77813	29.97469	30.53048	30.92313	30.39385	30.62595
30.75171	32.35726	33.29462	33.70835	33.00517	32.93022
39.15000	39.30000	39.85000	40.27000	39.69000	39.81000

**Richland County, Ohio**

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Ten Years

	2024	2023	2022	2021
Lucas Local				
Residential/Agricultural Real	\$28.20800	\$28.20001	\$29.90350	\$30.00001
Commercial/Industrial and Public Utility Real	28.68023	28.20001	30.93538	31.03538
General Business and Public Utility Personal	40.20000	40.20000	41.90000	42.00000
Madison Local				
Residential/Agricultural Real	29.77589	29.71296	31.81952	31.80756
Commercial/Industrial and Public Utility Real	57.64192	57.08782	56.94175	56.70067
General Business and Public Utility Personal	71.40000	71.40000	65.90000	65.90000
Mansfield City				
Residential/Agricultural Real	36.84027	36.72405	44.32629	44.76477
Commercial/Industrial and Public Utility Real	50.37605	50.24779	58.15727	58.51527
General Business and Public Utility Personal	64.35000	64.35000	68.45000	68.95000
Northmor Local				
Residential/Agricultural Real	24.90806	24.90886	25.15621	25.15947
Commercial/Industrial and Public Utility Real	25.10924	25.11235	28.15940	28.30127
General Business and Public Utility Personal	32.74000	32.74000	32.74000	32.74000
Ontario Local				
Residential/Agricultural Real	32.99028	32.94039	36.75075	36.85102
Commercial/Industrial and Public Utility Real	38.92964	38.30978	46.36415	46.08660
General Business and Public Utility Personal	47.70000	47.70000	51.30000	51.40000
Plymouth Local				
Residential/Agricultural Real	23.40001	23.40001	25.87742	26.11746
Commercial/Industrial and Public Utility Real	25.73588	27.29542	28.97846	29.41312
General Business and Public Utility Personal	29.10000	29.10000	29.70000	30.10000
Shelby City				
Residential/Agricultural Real	26.50655	26.50182	28.71933	28.73113
Commercial/Industrial and Public Utility Real	34.90891	35.43705	39.59136	39.71480
General Business and Public Utility Personal	51.60000	51.60000	53.40000	53.40000
South Central Local				
Residential/Agricultural Real	20.67796	21.04458	21.29104	21.29244
Commercial/Industrial and Public Utility Real	21.06489	23.00733	22.81491	22.82384
General Business and Public Utility Personal	35.50000	35.50000	35.50000	35.50000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Richland County Auditor

2020	2019	2018	2017	2016	2015
\$30.80000	\$32.24193	\$34.42416	\$35.60474	\$35.13276	\$35.12410
31.83538	32.02298	34.22288	35.52288	36.46111	36.46111
42.80000	43.40000	45.60000	46.90000	47.10000	47.10000
32.30509	36.13499	36.06726	35.69223	36.94623	35.92896
57.21873	57.50369	57.70329	57.09045	55.71808	54.77661
66.40000	66.40000	66.40000	66.40000	66.40000	65.50000
46.22005	51.65751	51.16857	49.99252	52.03929	48.85798
59.84856	63.52520	63.13245	62.26286	63.57424	60.25680
70.45000	73.85000	73.55000	73.25000	74.25000	71.25000
26.05910	26.05910	26.04106	25.95130	26.70419	26.69227
29.17463	29.17463	28.94558	29.06897	29.14803	28.35085
33.24000	33.24000	33.24000	33.24000	34.24000	34.24000
41.25111	45.35165	38.44236	38.20764	38.46269	38.42648
50.22872	52.63680	44.81083	43.73547	43.99115	43.62093
55.80000	58.00000	51.10000	51.00000	51.00000	51.00000
28.43226	28.12484	28.30887	28.18145	26.19592	26.18746
31.37637	31.16037	30.34284	29.62984	30.08530	28.91403
32.20000	32.20000	32.40000	32.30000	32.10000	32.10000
28.70661	31.25595	31.22282	31.45323	31.03215	30.99179
39.57540	41.35879	43.26287	43.14536	44.04816	44.10643
53.40000	55.20000	55.20000	55.60000	55.50000	55.50000
21.71242	21.63652	21.62905	21.14812	20.81640	21.71659
22.41782	23.18509	22.51151	22.54057	22.49619	23.39116
35.50000	35.50000	35.50000	35.50000	35.50000	36.40000

**Richland County, Ohio**  
 Property Tax Levies and Collections  
 Real and Public Utility Taxes  
 Last Ten Years

Collection Year	Current Tax Levy (2)*	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (4)#	Total Tax Collections
2024	\$ 39,273,829	\$ 26,528,077	67.55 %	\$ 1,623,964	\$ 28,152,040
2023	30,895,097	23,659,492	76.58	1,081,734	24,741,226
2022	30,624,024	23,406,534	76.43	900,308	24,306,842
2021	28,630,152	22,935,959	80.11	910,074	23,846,033
2020	26,317,448	23,634,018	89.80	900,309	24,534,327
2019	22,417,525	19,999,649	89.21	923,392	20,923,041
2018	20,241,568	17,738,926	87.64	945,234	18,684,160
2017	20,127,705	17,861,733	88.74	879,094	18,740,827
2016	20,166,282	17,589,112	87.22	971,766	18,560,878
2015	21,010,472	16,555,037	78.79	907,237	17,462,274

- (1) This amount is calculated from the LH ST101 line 7 of the current tax from the previous tax year
- (2) FH collection county only page ST108 divided by FH current total column line 6 equals current tax levy
- (3) Current delinquent
- (4) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Note: The County is aware of the requirement to report delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

\* - Includes Homestead and Rollback

# - Includes interest

Source: Richland County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (1)(3)#+	Percent of Outstanding Delinquent Taxes to Current Tax Levy
71.68 %	\$ 10,220,133	26.02 %
80.08	2,563,810	8.30
79.37	3,496,404	11.42
83.29	926,798	3.24
93.22	940,403	3.57
93.33	956,373	4.27
92.31	1,181,579	5.84
93.11	1,181,881	5.87
92.04	552,212	2.74
83.11	851,858	4.05

**Richland County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections
2024	-	-	0.00 %	-
2023	-	-	0.00	-
2022	-	-	0.00	-
2021	-	-	0.00	-
2020	-	-	0.00	-
2019	-	-	0.00	-
2018	-	-	0.00	-
2017	-	-	0.00	-
2016	-	-	0.00	-
2015	-	-	0.00	-

(1) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Note: The County is aware of the requirement to report delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Richland County Auditor

Total Tax Collections (1)	Percent of Current Total Tax Collections to Current Tax Levy		Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy	
	0.00	%		0.00	%
	0.00			0.00	
	0.00			0.00	
	0.00			0.00	
	0.00		103,648	0.00	
	0.00		103,648	0.00	
	0.00		103,648	0.00	
	0.00		103,648	0.00	
	0.00		103,648	0.00	
	0.00		103,648	0.00	
	0.00		103,648	0.00	

**Richland County, Ohio**  
 Principal Real Property Taxpayers  
 2024 and 2015

Taxpayer	2024	
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Kurt Stimens Properties	\$ 8,808,390	0.32%
Next Generation Films Incorporated	5,335,410	0.19
Dofasco Shelby Inc	3,836,420	0.14
Central Ohio Associates LTD	3,785,280	0.14
Newman Technology Inc	3,673,340	0.13
Gorman Rupp Company	3,583,470	0.13
Gumberg Associates	3,468,730	0.12
MTD Consumer Group	3,158,470	0.11
CWOOD Asset Group	2,872,940	0.10
Bluescope Recycling & Material	2,674,350	0.10
<b>Total</b>	<b>\$ 41,196,800</b>	<b>1.48%</b>
<b>Total Real Property Assessed Valuation</b>	<b><u>\$ 2,780,709,800</u></b>	
Taxpayer	2015	
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Kurt Stimens Properties	\$ 7,343,400	0.39%
Centro Richland LLC	6,410,760	0.34
Wal-Mart Incorporated	5,452,450	0.32
Newman Technology Incorporated	4,180,400	0.22
The Gorman Rupp Co.	4,076,790	0.22
Gumberg Associates	3,841,020	0.21
ArcelorMittal (Dofasco Shelby Inc.)	3,797,550	0.21
Avita Health Systems	3,499,290	0.18
Central Ohio Associates LTD	3,340,270	0.14
SSI Mansfield	2,655,920	0.12
<b>Total</b>	<b><u>\$ 44,597,850</u></b>	<b><u>2.37%</u></b>
<b>Total Real Property Assessed Valuation</b>	<b><u>\$ 1,880,803,350</u></b>	

Source: Richland County Auditor

**Richland County, Ohio**  
 Principal Public Utility Property Taxpayers  
 2024 and 2015

Taxpayer	2024	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$ 166,813,560	31.78%
Rover Pipeline LLC	165,320,330	31.50
Ohio Edison Co	51,590,420	9.83
American Transmissions Systems	39,185,850	7.47
Ohio Power Company	33,668,430	6.41
Columbia Gas of Ohio	31,560,370	6.01
AEP Ohio Transmission Co	24,096,310	4.59
Aqua Ohio Water Company	3,495,320	0.67
Firelands Electric Co-Op	1,987,600	0.38
Marathon Pipe Line	1,685,790	0.32
<b>Total</b>	<b>\$ 519,403,980</b>	<b>98.96%</b>
<b>Total Public Utility Property Assessed Valuation</b>	<b><u>\$ 524,883,630</u></b>	
Taxpayer	2015	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Property Assessed Valuation
Columbia Gas Transmission	\$ 46,769,040	36.43%
Ohio Edison	34,855,540	27.15
American Transmission Systems	14,985,950	11.67
Ohio Power	14,684,620	11.44
Columbia Gas of Ohio	5,460,150	4.25
Aqua Ohio Water Company	3,931,540	3.06
Licking Rural Electric	949,530	0.74
Firelands Electric	836,940	0.65
Consolidated Electric Cooperation	732,480	0.57
Spelman Pipeline Holdings LLC	48,360	0.04
<b>Total</b>	<b><u>\$ 123,254,150</u></b>	<b>96.00%</b>
<b>Total Public Utility Property Assessed Valuation</b>	<b><u>\$ 128,381,160</u></b>	

Source: Richland County Auditor

**Richland County, Ohio**  
 Computation of Direct and Overlapping Governmental Activities Debt  
 December 31, 2024

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Richland County</b>			
General Obligation Bonds	\$ 14,710,454	100.00 %	\$ 14,710,454
OPWC Loans	568,211	100.00	568,211
Lease payable	1,644,433	100.00	1,644,433
<i>Total Direct - Richland County</i>	<u>16,923,098</u>	<u>100.00</u>	<u>16,923,098</u>
<b>Overlapping (2)</b>			
Cities Wholly Within the County	49,650,332	100.00	49,650,332
Schools Wholly Within the County	36,540,000	100.00	36,540,000
Townships Wholly Within the County	9,770,847	100.00	9,770,847
City of Galion	998,474	0.03	300
Ashland City School District	21,315,000	0.04	8,526
Buckeye Central Local School District	5,871,200	0.13	7,633
Clear Fork Local School District	9,260,000	90.44	8,374,744
Crestline Exempted Village School District	1,084,982	19.18	208,100
Galion City School District	4,540,000	3.57	162,078
Lexington Local School District	47,755,000	93.92	44,851,496
Lucas Local School District	37,000	84.47	31,254
Northmor Local School District	8,945,000	2.98	266,561
Ashland -West Holmes Career Center	29,650,000	0.58	171,970
EHOVE Career Center	60,000,000	0.04	24,000
<i>Total Overlapping</i>	<u>285,417,835</u>		<u>150,067,840</u>
<i>Totals</i>	<u><u>\$ 302,340,933</u></u>		<u><u>\$ 166,990,938</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the entity.

(2) Debt outstanding for School Districts is shown as of June 30, 2024.

Source: Richland County Auditor

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**Richland County, Ohio**  
 Ratio of Outstanding Debt to  
 Total Personal Income and Debt Per Capita  
 Last Ten Years

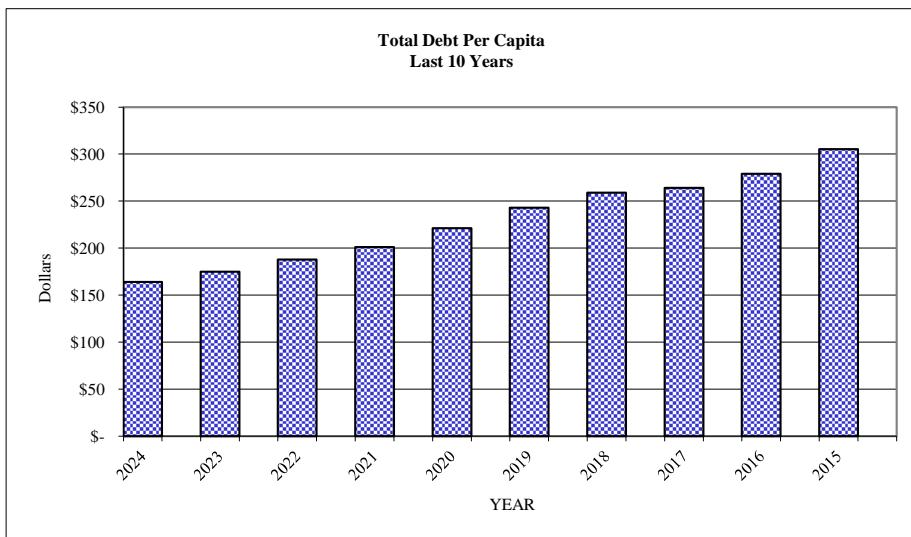
Governmental Activities							
Year	General Obligation Bonds	Special Assessment Bonds	Notes Payable	OPWC Loans	Lease Payable	OWDA Loan	
2024	\$ 14,710,454	\$ -	\$ -	\$ 568,211	\$ 1,644,433	\$ -	-
2023	16,140,286	-	-	347,865	1,646,763	-	-
2022	17,540,118	-	-	409,974	1,648,866	-	-
2021	18,919,950	-	-	472,082	1,650,765	-	-
2020	20,295,621	-	-	503,136	1,702,976	-	-
2019	21,528,561	65,000	1,081,765	561,514	1,753,632	-	-
2018	22,823,288	125,000	1,195,000	482,207	1,802,787	41,514	
2017	24,215,564	180,000	-	552,463	1,850,492	80,687	
2016	25,845,922	230,000	-	647,700	1,657,238	117,651	
2015	27,287,488	275,000	265,000	767,927	1,658,174	152,530	

(1) Personal Income and population are located on S46.

Source: Richland County Auditor

**Business-Type Activity**

General Obligation Bonds	OPWC Loans	Notes Payable	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$ 3,318,271	\$ 245,753	\$ -	\$ 20,487,122	0.54 %	\$ 164
3,478,407	270,291	-	21,883,612	0.59	175
3,638,543	294,829	-	23,532,330	0.68	188
3,793,679	319,368	-	25,155,844	0.79	201
3,949,577	343,908	-	26,795,218	0.86	221
4,136,499	368,448	-	29,495,419	0.92	243
4,329,917	392,988	-	31,192,701	1.05	259
4,522,539	422,445	-	31,824,190	1.17	264
4,704,180	454,338	-	33,657,029	1.39	279
2,748,722	478,878	3,432,000	37,065,719	1.39	305



**Richland County, Ohio**  
 Ratio of General Obligation Bonded Debt to Estimated True  
 Values of Taxable Property and Bonded Debt Per Capita  
 Last Ten Years

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
2024	124,853	\$ 7,395,297,984	\$ 18,028,725	0.24%	\$ 144.40
2023	125,064	7,328,142,343	19,618,693	0.27	156.87
2022	125,319	5,595,975,736	21,178,661	0.38	169.00
2021	125,195	5,532,554,484	22,713,629	0.41	181.43
2020	124,840	5,476,892,882	22,713,629	0.44	181.94
2019	120,987	4,793,405,418	25,665,060	0.54	212.13
2018	120,987	4,646,443,787	27,153,205	0.62	224.43
2017	120,430	4,615,225,466	28,738,103	0.62	238.63
2016	121,242	4,593,521,613	28,738,103	0.66	237.03
2015	121,688	4,566,176,368	30,550,102	0.66	251.05

(1) Only includes General Obligation Bonds

Source: Population - U.S. Census Bureau

Note: Although the general obligation bond retirement is restricted for debt service, it is not specifically restricted for the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

**Richland County, Ohio**  
**Pledged Revenue Coverage**  
**Sewer**  
**Last Ten Years**

Year	Sewer Operating Revenues	Sewer Operating Expenses (1)	Net Available Revenues	Debt Service (2)		Coverage
	Principal	Interest				
2024	\$ 4,242,635	\$ 2,942,258	\$ 1,300,377	\$ 24,538	\$ -	52.99
2023	3,945,778	3,243,101	702,677	24,538	-	28.64
2022	4,060,535	2,944,853	1,115,682	24,539	-	45.47
2021	3,339,645	2,731,688	607,957	24,540	-	24.77
2020	3,497,556	2,642,003	855,553	24,540	-	34.86
2019	3,606,529	2,735,880	870,649	24,540	-	35.48
2018	3,707,659	2,507,331	1,200,328	29,457	-	40.75
2017	3,008,657	2,563,885	444,772	31,893	-	13.95
2016	2,505,768	1,568,451	937,317	24,540	-	38.20
2015	2,426,767	2,636,533	(209,766)	24,540	-	(8.55)

(1) Direct operating expenses do not include depreciation expense.

(2) Revenue debt includes OPWC loans payable solely from net revenues in the sewer enterprise fund.

Source: Richland County Auditor

**Richland County, Ohio**  
 Computation of Legal Debt Margin  
 Last Ten Years

	2024		2023		2022	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$ 3,305,593,430	\$ 3,305,593,430	\$ 3,265,483,830	\$ 3,265,483,830	\$ 2,592,032,280	\$ 2,592,032,280
Debt Limitation	\$81,139,836	\$ 33,055,934	\$80,137,096	\$ 32,654,838	\$63,300,807	\$ 25,920,323
Total Outstanding Debt:						
General Obligation Bonds	14,315,000	14,315,000	15,705,000	15,705,000	17,065,000	17,065,000
Special Assessment Bonds	-	-	-	-	-	-
Business-Type General Obligation Bonds	3,315,000	3,315,000	3,475,000	3,475,000	3,635,000	3,635,000
Governmental OPWC Loans	568,211	568,211	347,865	347,865	409,974	409,974
Business-Type OPWC Loans	245,753	245,753	270,291	270,291	294,829	294,829
OWDA Loan	-	-	-	-	-	-
Governmental General Obligation Notes	-	-	-	-	-	-
Special Assessment Notes	-	-	-	-	-	-
Total	18,443,964	18,443,964	19,798,156	19,798,156	21,404,803	21,404,803
Exemptions:						
General Obligation Bonds	14,315,000	14,315,000	15,705,000	15,705,000	17,065,000	17,065,000
Special Assessment Bonds	-	-	-	-	-	-
Business-Type General Obligation Bonds	3,315,000	3,315,000	3,475,000	3,475,000	3,635,000	3,635,000
Governmental OPWC Loans	568,211	568,211	347,865	347,865	409,974	409,974
Business-Type OPWC Loans	245,753	245,753	270,291	270,291	294,829	294,829
OWDA Loan	-	-	-	-	-	-
Governmental General Obligation Notes	-	-	-	-	-	-
Special Assessment Notes	-	-	-	-	-	-
Amount Available in Debt Service Fund	6,519,592	6,519,592	5,682,618	5,682,618	4,156,019	4,156,019
Total	24,963,556	24,963,556	25,480,774	25,480,774	25,560,822	25,560,822
Net Debt	(6,519,592)	(6,519,592)	(5,682,618)	(5,682,618)	(4,156,019)	(4,156,019)
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 87,659,428	\$ 39,575,526	\$ 85,819,714	\$ 38,337,456	\$ 67,456,826	\$ 30,076,342

Legal Debt Margin as a Percentage of the Debt Limit 108.04% 119.72% 107.09% 117.40% 106.57% 116.03%

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	3,000,000	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	75,139,836	74,137,096	57,300,807

(2) The Debt Limitation equals one percent of the assessed value.

\$81,139,836 \$80,137,096 \$63,300,807

Source: Richland County Auditor

(continued)

2021		2020		2019		2018	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$ 2,555,299,070	\$ 2,555,299,070	\$ 2,517,095,530	\$ 2,517,095,530	\$ 2,216,225,940	\$ 2,216,225,940	\$ 2,094,549,350	\$ 2,094,549,350
\$ 62,382,477	\$ 25,552,991	\$ 61,427,388	\$ 25,170,955	\$ 53,905,649	\$ 22,162,259	\$ 50,863,734	\$ 20,945,494
18,405,000	18,405,000	19,715,000	19,715,000	20,466,177	20,466,177	22,318,657	22,318,657
-	-	-	-	65,000	65,000	125,000	125,000
3,790,000	3,790,000	3,940,000	3,940,000	4,028,823	4,028,823	4,216,343	4,216,343
472,082	472,082	603,136	603,136	561,514	561,514	482,207	482,207
319,368	319,368	343,908	343,908	368,448	368,448	392,988	392,988
-	-	-	-	-	-	41,514	41,514
-	-	-	-	1,075,000	1,075,000	1,195,000	1,195,000
-	-	-	-	-	-	-	-
22,986,450	22,986,450	24,602,044	24,602,044	26,564,962	26,564,962	28,771,709	28,771,709
18,405,000	18,405,000	19,080,000	19,080,000	19,696,177	19,696,177	21,418,657	21,418,657
-	-	-	-	65,000	65,000	125,000	125,000
3,790,000	3,790,000	3,940,000	3,940,000	4,028,823	4,028,823	4,216,343	4,216,343
472,082	472,082	603,136	603,136	561,514	561,514	482,207	482,207
319,368	319,368	343,908	343,908	368,448	368,448	392,988	392,988
-	-	-	-	-	-	41,514	41,514
-	-	-	-	1,075,000	1,075,000	1,195,000	1,195,000
2,613,474	2,613,474	1,685,097	1,685,097	1,576,165	1,576,165	1,548,528	1,548,528
25,599,924	25,599,924	25,652,141	25,652,141	27,371,127	27,371,127	29,420,237	29,420,237
(2,613,474)	(2,613,474)	(1,050,097)	(1,050,097)	(806,165)	(806,165)	(648,528)	(648,528)
\$ 64,995,951	\$ 28,166,465	\$ 62,477,485	\$ 26,221,052	\$ 54,711,814	\$ 22,968,424	\$ 51,512,262	\$ 21,594,022
104.19%	110.23%	101.71%	104.17%	101.50%	103.64%	101.28%	103.10%
\$3,000,000		\$3,000,000		\$3,000,000		\$3,000,000	
3,000,000		3,000,000		3,000,000		3,000,000	
56,382,477		55,427,388		47,905,649		44,863,734	
<u>\$62,382,477</u>		<u>\$61,427,388</u>		<u>\$53,905,649</u>		<u>\$50,863,734</u>	

(continued)

**Richland County, Ohio**  
 Computation of Legal Debt Margin (continued)  
 Last Ten Years

	2017	2016	2015			
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$ 2,051,827,700</u>	<u>\$ 2,051,827,700</u>	<u>\$ 2,036,482,600</u>	<u>\$ 2,036,482,600</u>	<u>\$ 2,009,184,510</u>	<u>\$ 2,009,184,510</u>
Debt Limitation	<u>\$ 49,795,693</u>	<u>\$ 20,518,277</u>	<u>\$ 49,412,065</u>	<u>\$ 20,364,826</u>	<u>\$ 48,729,613</u>	<u>\$ 20,091,845</u>
Total Outstanding Debt:						
General Obligation Bonds	23,680,047	23,680,047	25,280,342	25,280,342	26,683,242	26,683,242
Special Assessment Bonds	180,000	180,000	125,000	125,000	275,000	275,000
Business-Type General Obligation Bonds	4,399,951	4,399,951	4,574,656	4,574,656	2,616,756	2,616,756
Governmental OPWC Loans	552,463	552,463	482,207	482,207	767,927	767,927
Business-Type OPWC Loans	422,445	422,445	392,988	392,988	478,878	478,878
OWDA Loan	80,687	80,687	41,514	41,514	152,530	152,530
General Obligation Notes	-	-	-	-	2,730,000	2,730,000
Special Assessment Notes	-	-	-	-	3,432,000	3,432,000
Total	<u>29,315,593</u>	<u>29,315,593</u>	<u>30,896,707</u>	<u>30,896,707</u>	<u>37,136,333</u>	<u>37,136,333</u>
Exemptions:						
General Obligation Bonds	22,492,356	22,492,356	23,522,356	23,522,356	24,457,356	24,457,356
Special Assessment Bonds	180,000	180,000	125,000	125,000	275,000	275,000
Business-Type General Obligation Bonds	4,399,951	4,399,951	4,574,656	4,574,656	2,616,756	2,616,756
Governmental OPWC Loans	552,463	552,463	482,207	482,207	767,927	767,927
Business-Type OPWC Loans	422,445	422,445	392,988	392,988	478,878	478,878
OWDA Loan	80,687	80,687	41,514	41,514	152,530	152,530
General Obligation Notes	-	-	-	-	265,000	265,000
Special Assessment Notes	-	-	-	-	3,432,000	3,432,000
Amount Available in Debt Service Fund	<u>860,639</u>	<u>860,639</u>	<u>620,661</u>	<u>620,661</u>	<u>453,436</u>	<u>453,436</u>
Total	<u>28,988,541</u>	<u>28,988,541</u>	<u>29,759,382</u>	<u>29,759,382</u>	<u>32,898,883</u>	<u>32,898,883</u>
Net Debt	<u>327,052</u>	<u>327,052</u>	<u>1,137,325</u>	<u>1,137,325</u>	<u>4,237,450</u>	<u>4,237,450</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 49,468,641</u>	<u>\$ 20,191,225</u>	<u>\$ 48,274,740</u>	<u>\$ 19,227,501</u>	<u>\$ 44,492,163</u>	<u>\$ 15,854,395</u>
Legal Debt Margin as a Percentage of the Debt Limit	99.34%	98.41%	97.70%	94.42%	91.30%	78.91%
(1) The Debt Limitation is calculated as follows:						
Three percent of first \$100,000,000 of assessed value	\$3,000,000					\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000					3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	43,795,693					42,729,613
(2) The Debt Limitation equals one percent of the assessed value.	<u>\$49,795,693</u>					<u>\$48,729,613</u>

Source: Richland County Auditor

(continued)

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**Richland County, Ohio**  
 Demographic and Economic Statistics  
 Last Ten Years

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita (1)	Population Density (1) (Persons per Square Mile)	Employed (3)	Unemployed (3)
2024	124,853	\$ 3,793,034,140	\$ 30,380	252.2	50,900	2,700
2023	125,064	3,698,142,480	29,570	252.7	39,077	2,099
2022	125,319	3,450,533,346	27,534	253.2	38,037	2,207
2021	125,195	3,201,236,150	25,570	252.9	48,700	2,900
2020	124,840	3,194,031,400	25,585	252.2	47,406	4,681
2019	120,987	2,969,625,915	24,545	244.4	49,900	2,400
2018	120,987	2,835,814,293	23,439	244.4	50,300	2,900
2017	120,430	2,712,083,600	22,520	243.3	50,300	2,900
2016	121,242	2,708,800,269	22,367	244.9	49,900	2,900
2015	121,688	2,672,146,792	21,959	245.8	50,700	3,000

Source:

- (1) 2015 - 2024 Population Estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) U.S. Bureau of Labor Statistics, Mansfield Metropolitan Service Area
- (4) Richland County Auditor

Unemployment Rate (3)			New Construction (4)		
County	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
5.1 %	4.5 %	4.1 %	\$ 16,896,500	\$ 3,224,050	\$ 20,120,550
3.8	3.7	3.7	14,890,120	252,010	15,142,130
4.4	3.6	3.3	11,163,980	4,340,710	15,504,690
4.1	4.5	3.9	13,452,600	8,583,580	22,036,180
5.4	5.6	6.7	10,042,650	3,563,670	13,606,320
4.4	3.8	3.4	8,820,900	7,561,390	16,382,290
4.9	4.6	3.9	7,651,810	2,756,990	10,408,800
5.5	5.0	4.4	5,900,010	5,881,360	11,781,370
5.5	4.8	4.5	6,012,530	17,112,070	23,124,600
5.6	4.9	5.3	4,741,950	6,957,660	11,699,610

**Richland County, Ohio**

Principal Employers

2024 and 2015

**2024**

Employer	Employees	Percentage of Total County Employment
OhioHealth Mansfield Hospital	2,500	4.91%
CNG	1,200	2.36%
Avita	775	1.52%
Richland County	758	1.49%
Newman Technology, Incorporated	625	1.23%
Arcelor Mittal	550	1.08%
The Gorman Rupp Company	525	1.03%
Adena Corporation	525	1.03%
Techniplas	500	0.98%
School Speciliaty Inc	400	0.79%
Jay Industries	400	0.79%
<b>Total</b>	<b>8,758</b>	<b>17.21%</b>
<b>Total Employment within the County</b>	<b>50,900</b>	

**2015**

Employer	Employees	Percentage of Total County Employment
MedCentral Health Systems	2,400	4.73%
Jay Industries	1,080	2.13%
Richland County	1,056	2.08%
Newman Technology, Inc.	925	1.82%
StarTek, Inc.	850	1.68%
CenturyLink, Inc.	750	1.48%
ArcelorMittal (Dofasco Shelby Inc)	700	1.38%
Mansfield City Schools	700	1.38%
Mansfield Correctional Institute	680	1.34%
Therm-O-Disc	600	1.18%
<b>Total</b>	<b>9,741</b>	<b>19.20%</b>
<b>Total Employment within the County</b>	<b>50,700</b>	

Sources: 2015 - Richland County and the Ohio Department of Economic Development  
 2024 - Mansfield Chamber of Commerce

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**Richland County, Ohio**  
**Full-Time Equivalent County Government Employees by Function/Program**  
**Last Ten Years**

Function/Program	2024	2023	2022	2021
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices	57	62	61	62
Commissioners Office	8	8	6	6
Treasurer's Office	10	8	7	7
Judicial System				
County Offices	128	148	141	123
Clerk of Courts	15	14	15	16
Probate Court	8	7	8	5
Public Safety				
County Offices	90	104	135	89
Sheriff (Jail)	61	48	28	51
Public Works				
County Offices	7	7	6	8
Engineer	36	37	39	40
Auto Title	9	11	11	11
Health				
County Offices	24	18	32	11
Board of Developmental Disabilities	125	129	184	143
Human Services				
County Offices	42	40	46	52
Children's Services	82	91	89	86
Job and Family Services	41	39	46	46
Conservation and Recreation				
County Offices	8	6	3	2
<b><i>Business-Type Activity</i></b>				
Sewer	7	7	9	8
Totals	<u><u>758</u></u>	<u><u>784</u></u>	<u><u>866</u></u>	<u><u>766</u></u>

Source: Richland County Auditor

Method: Using 1.0 for each full time employee at December 31.

2020	2019	2018	2017	2016	2015
62	62	57	85	80	68
6	7	7	6	6	6
7	9	9	10	10	8
123	110	104	113	90	92
16	16	16	17	17	17
5	7	7	8	9	9
89	109	105	145	141	127
51	50	49	48	48	47
8	8	8	8	7	6
40	41	41	45	48	48
11	11	11	11	11	12
11	11	11	10	11	11
143	171	184	238	266	352
52	57	56	76	76	66
86	95	98	99	104	107
46	55	56	64	69	68
2	3	4	3	3	3
8	8	7	7	10	9
<u>766</u>	<u>830</u>	<u>830</u>	<u>993</u>	<u>1,006</u>	<u>1,056</u>

**Richland County, Ohio**  
 Operating Indicators by Function/Program  
 Last Ten Years

Function/Program	2024	2023	2022	2021
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	80,649	81,889	81,566	81,564
Voter Turnout in November	59,092	41,296	42,397	15,995
Percentage of Voter Turnout	73.27%	50.43%	51.98%	19.61%
Recorder				
Deeds Issued	5,505	4,306	6,186	4,498
Mortgages Issued	6,651	2,916	3,986	5,202
Judicial System				
Common Pleas Courts Cases				
Civil	4,656	634	579	539
Criminal	929	951	851	1,011
Domestic	2,429	2,176	2,312	993
Health				
Dog and Kennel				
Dogs Licensed	17,330	17,491	18,638	17,997
Kennels	77	460	485	460
<b><i>Business-Type Activity</i></b>				
Sewer				
Number of Customers on:				
Metered Rate	4,047	4,040	4,030	3,999
Flat Rate	615	624	643	676

Source: Richland County Auditor

2020	2019	2018	2017	2016	2015
82,764	79,313	83,076	82,141	82,032	79,832
60,336	20,438	45,413	24,937	56,106	36,577
72.90%	25.77%	54.66%	30.36%	68.40%	45.82%
3,881	4,160	5,736	8,824	8,266	7,991
4,530	3,592	8,337	14,915	13,976	13,744
1,466	1,537	1,545	1,607	2,027	2,068
891	1,102	1,195	906	833	1,053
804	1,099	1,112	1,167	1,233	1,199
17,273	18,332	19,060	18,848	18,775	18,560
584	580	639	675	725	2,550
3,932	3,924	3,852	3,919	3,727	3,738
700	733	804	738	913	931

**Richland County, Ohio**  
 Capital Assets Statistics by Function/Program  
 Last Ten Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	11	9	16	16
Real Estate Assessment				
Vehicles	0	0	0	0
Weights and Measures				
Vehicles	1	1	1	1
Judicial System				
County Offices				
Vehicles	21	19	18	21
Juvenile Attention Center				
Vehicles	4	4	3	3
Public Safety				
County Offices				
Vehicles	7	11	5	4
Sheriff's Office				
Vehicles	86	70	119	120
Public Works				
County Engineer				
Vehicles	61	56	62	64
County Offices				
Vehicles	6	5	6	5
Health				
Developmental Disabilities				
Vehicles	22	22	45	41
County Offices				
Vehicles	7	15	3	3
Human Services				
County Offices				
Vehicles	6	3	13	11
Children's Services				
Vehicles	22	19	24	26
Conservation and Recreation				
Vehicles	2	1	2	2
<b><i>Business-Type Activity</i></b>				
Sewer				
Vehicles	10	10	10	7

Source: Richland County Auditor

2020	2019	2018	2017	2016	2015
16	15	15	16	15	18
1	1	1	1	1	1
1	1	1	1	1	1
18	9	9	9	10	9
3	3	6	6	6	7
4	6	4	6	8	5
111	102	99	93	79	71
67	65	63	65	66	66
5	4	3	3	3	3
41	49	48	47	54	55
3	3	2	2	2	2
11	12	9	10	7	9
26	30	24	24	24	25
2	2	2	2	1	3
7	7	7	7	7	7

## **Richland County, Ohio**

Miscellaneous Statistics

December 31, 2024

*Date of Incorporation* 1813

*County Seat* Mansfield, Ohio

*Number of Political Subdivision in the County*

Townships	18
Cities	3
Villages	6
School Districts	9
Vocational School	1
Libraries	2
Hospitals	2

### ***Major Attractions***

Malabar Farm, Kingwood Center,  
Mid-Ohio Sports Car Course,  
Brick Yard (Final Fridays)

### ***Higher Education***

Ohio State University - Mansfield Campus  
North Central State College  
Ashland University College of Nursing

### ***Hospitals***

OhioHealth Mansfield and Shelby  
Avita Health Systems

### ***Communications***

Radio Stations:  
WAPQ-98.7FM; WMAN-1400AM; WQLV-102.3FM; WRGM-1440AM;  
WSWR-100.1FM; WVNO-106.1FM; WYHT-105.3FM; WVMC-90.7FM

Television Stations:

Time Warner Cable Communications  
WMFD TV 50/68 Mansfield

Newspapers:

Richland Source (electronic daily)  
Mansfield News Journal (daily)  
The Daily Globe (daily); The Bellville Star (weekly);  
USA Today (daily); Columbus Dispatch (daily);  
The Akron-Beacon Journal (daily);  
Cleveland Plain Dealer (daily); Wall Street Journal (daily)

# OHIO AUDITOR OF STATE KEITH FABER



RICHLAND COUNTY

## AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/25/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)